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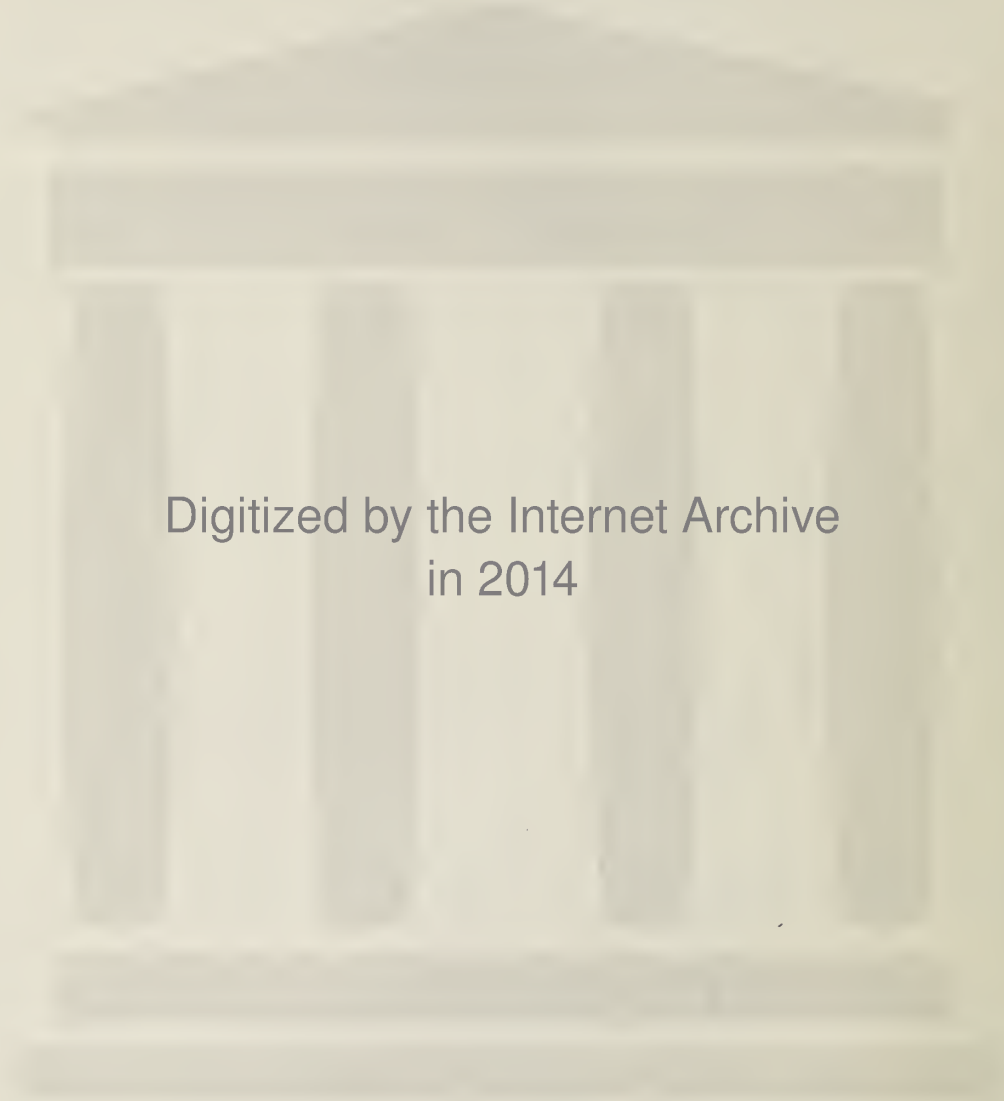

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The National Revenue Review

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(Oct. 1941 - Apr. 1942)

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J. Sydney Roe, Editor

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In His Country's Service

THE Department has been advised of the death on active service overseas of Lawrence Robert Ward of the Royal Canadian Air Force. L. R. Ward at the time of joining the R.C.A.F. on June 22, 1940, was on the Customs-Excise staff at Montreal. He was 21 years old and was born in Amherst, Nova Scotia. This is the first notification the Department has received of the death of one of its Customs-Excise officers on active service overseas. Many have enlisted from the National Revenue services from coast to coast.

Retirement of A. M. Kennedy

AFTER thirty-six years of loyal and efficient service, A. M. Kennedy, Collector of Customs and Excise at the port of Winnipeg, retired recently on superannuation. Entering the Customs service at Winnipeg in 1905 as Preventive Officer, Mr. Kennedy filled most of the intervening positions on his road to the Collectorship. In 1913 he was transferred to Ottawa as Inspector of Customs, remaining on the headquarters staff for twenty-three years. In 1936 he received his appointment as Collector at Winnipeg.

On the eve of his retirement, Mr. Kennedy was presented with a radio and clock by J. T. Bailie, Surveyor of Customs and Excise, on behalf of the assembled staff and of officers from outports and preventive stations under the survey of the port of Winnipeg. Mrs. Kennedy was presented with a handbag. A presentation to the retiring Collector was made also by the Customs House Brokers Association.

Archie Kennedy will be missed by his many friends at headquarters and at various ports throughout the Dominion which he visited for years on his inspection duties. He was not only a good officer but a good fellow. May the years continue to deal lightly with him.

At Long Last

DECLARING that there would "always be an England" if everyone obeyed the dictates of their conscience as she had done, a woman entered the office of J. P. St. Thomas, Collector of Customs at Cornwall, Ontario, stating that she owed some money as duty on silverware which she had brought into Canada undeclared 28 years ago. She paid the required duty amounting to $7.75 with a sigh of relief and tucked the receipt into her purse. She explained that of late she could neither eat nor sleep whenever she thought of her smuggled silverware.

They Liked it Here

THAT Canada and her people succeed in extending a warm welcome to our neighbours to the south when they come north in their annual and friendly invasion is evident by the expressions of genuine appreciation running through the many letters received by the Department of National Revenue and the Canadian Travel Bureau. The following comments are from recent letters.

A visitor to Ontario and Quebec wrote: "We met with much courtesy. Accommodations were very good and your roads are getting better each year we notice. We found prices about the same as in the States. We were most impressed by the small villages, country-side displays, historical places, and also the larger cities."

Another who toured Ontario wrote in part: "The unfailing courtesy of the people in Canada delighted us. The accommodations at first-class hotels could not be improved. Prices compared favourably with those in Chicago. We were struck by the modern aspect of Toronto as compared with the historic 'lower town' of Quebec, also by the beauty of the Montmorency Falls."

A party after touring New Brunswick, Nova Scotia and Prince Edward Island wrote: "We were very pleased and expect to spend a vacation in the Gaspé country in the near future. Conditions on the trip were very good. Tourist homes and hotels were excellent. We were greatly impressed by the tidal bore and Magnetic Hill in New Brunswick, ocean fishing at Halifax and also by our trip to the Island. The roads are more modern than some here in the States."

British Columbia and Alberta evoked enthusiasm: "I and my party had a very fine trip through British Columbia and to Banff, Lake Louise and Calgary. I am anxious to make the trip from Lake Louise to Jasper in 1942. Meals were good and most reasonable everywhere. Everyone was courteous and obliging. I purchased a Hudsons Bay Company double blanket in Calgary and paid for it with a cheque on my local U.S.A. bank. We all enjoyed our stay in Canada immensely and talk of it to our friends all the time. I am sure we will influence others to see your Canadian Rockies. We all especially liked Victoria because of its British atmosphere. Also we liked the fine hotels of the Canadian railways. The scenery around Banff and Lake Louise, Yoho Valley, etc., was most marvelous. I understand that the road from Lake Louise to Jasper is completed, so am anxious to take that trip and see the Columbian ice fields."

Other interesting extracts from recent letters read as follows:—

"We, a party of six, enjoyed two wonderful weeks near St. Andrews East, Quebec. Here we played tennis, golf, swam daily, hiked, motored, sailed, explored, visited and were otherwise thoroughly entertained. We found everybody very friendly and accommodating."

"We found conditions and accommodations in Canada very good and the courtesy shown us was fine and the prices everywhere were reasonable. We wish also to commend the attendants of the gas stations for their courtesy and helpful information. We were most interested in the Dionne quints, Callendar and the North Bay and Algoma districts.

"Everything was entirely satisfactory, courtesy fine and accommodations generally good. The food and lodgings in Nova Scotia were particularly satisfactory. Cape Breton Island has outstanding scenery, hospitality and general interest. On previous trips I have toured Eastern Ontario and Quebec, including the Laurentians, Saguenay and Gaspé, but I have found Cape Breton to be the concentration of all the charm and beauty of the other places combined on one island."

"We were charmed by the courtesy of Canadians, liked the food, hotels, tourist homes, quaintness of Quebec, good roads, beautiful scenery, fine air. In fact we liked it so much we expect to return next summer."

Re: Dominion Succession Duty Act

REGULATION No. 8 under the Dominion Succession Duty Act as approved and published in the *Canada Gazette* on July 12, 1941, is hereby rescinded and the following substituted therefore:—

8. Any manager, assistant manager or acting manager of a branch of any bank (including a savings bank operated under the Quebec Savings Bank Act), any such officer of any Loan and Savings Company or of any Insurance Company duly authorized to do business in Canada or any of the provinces thereof under Dominion or Provincial licence, any such officer of any of the hereunder mentioned trust companies, or any such officer of any company duly authorized in writing by the Commissioner, shall represent the Minister for the purpose of opening any depository under his management and listing the contents thereof, pursuant to Section 50, and of permitting the withdrawal therefrom of the Will of the deceased.

Montreal's Large Collections

CUSTOMS-EXCISE collections at the port of Montreal for August set a new all-time record, totalling $18,374,534. This compared with $12,685,368 collected in August last year, a difference of $5,689,166. The previous high mark was set in July, 1941, when collections aggregated $17,907,429. On Saturday, August 30, Customs-Excise revenue amounted to $1,881,600, a high level in view of the pre-holiday short business session for many firms. On the final day of July, a full business day, collections totalled $2,943,732.

During the first five months of this fiscal year revenue collected at this port reached a total of $82,865,352 as against $61,769,594 in the corresponding period last year, an increase of $21,095,758 or 34 per cent, while from January 1 to August 31, 1941, revenue at Montreal totalled $123,710,495, only about twenty-two millions less than the aggregate for the whole of 1940 when collections amounted to $145,365,606, and which in turn was about forty millions greater than in the calendar year 1939.

Courtesy Begins at the Border

UNDER the heading "Courtesy Begins at the Border", the following editorial appeared in a recent issue of the *Philadelphia Inquirer*.

Americans returning from vacation trips to Canada, that ever-alluring goal of holiday-seekers, are bringing back highly enthusiastic reports of the friendliness and hospitality they enjoyed at the hands of our good neighbours in the North. In particular, they have the highest praise for the Dominion Customs and Immigration officials, naturally the first Canadians to greet them when they reached the other side of our long unfortified border.

Those who had travelled in Europe in other days could doubtless recall experiences which in many instances made passing from one country to another an ordeal to be dreaded. There was nothing like this, they found, when they entered Canada.

Despite the fact that the Dominion is involved in war and that added restrictions and irritating delays might seem excusable, it is evident that the American tourist is receiving from the Customs and Immigration officials of Canada only the kindliest and most gracious treatment. Formalities are few and simple and are quickly disposed of. Inspection of luggage is rapid, not too meticulous. There is no unnecessary piling up of questions where no good reason exists for suspicion as to the traveller's purposes.

Quite evidently, when Prime Minister Mackenzie King last spring extended to Americans an invitation to visit Canada during their summer holidays, his assurance that their enjoyment and freedom would not be interfered with as a result of the war was intended to be received at its full value. A considerable number of Americans must have taken it that way and they appear to have had no cause for regret.

The Dominion Government is to be congratulated on its broadminded interpretation of what international courtesy means, and on its wisdom in having that countesy start at the front door. Alertness, amiability and an obvious wish to be helpful on the part of those Government agents from whom American vacationers gain their first impressions of the neighbours they are visiting cannot fail to increase the warmth of friendliness and respect long felt on this side of the border for the Government and the people of Canada.

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Heavy Inward Travel

LABOUR Day week-end traffic through the port of Niagara Falls (August 29 to September 1) was heavier than for any corresponding week-end since 1938, G. C. Gardner, Collector, informed the Review. A total of 36,670 United States automobiles was cleared inwards, an increase of 7,804 over the same week-end last year. Of this total 12,509 cars were issued travellers' vehicle permits as against 8,665 last year, an increase of 3,844. There was an increase of 3,948 also in the number of licence cards deposited, the total number of such cards deposited for the respective week-ends being 24,147 and 20,199.

Further traffic totals in detail for Labour Day week-end this year compared with last, were as follows: United States cars outwards 32,525, increase 6,903; Canadian cars inwards 537, increase 225; outwards 975, increase 577; passengers inwards 134,315, increase 40,043; outwards 120,527, increase 28,217.

The influx of United States automobile tourists through the port of Windsor, via tunnel, bridge and ferry, over the Labour Day week-end, August 29 to September 1, was far heavier this year than last. However, preparations made some time in advance to meet this holiday rush, Thomas Clerk, Collector, states, proved adequate. Extra tables were placed at busy points near the tunnel and bridge exits and manned by Customs officers. A canvas marquee was erected near the bridge where a long table was staffed by permit-writers relieving the rush at the regular Customs desks in the bridge buildings. The great majority of those entering over the week-end came for periods of 48 hours or less. A steady stream of highway buses also brought in thousands of visitors, while all trains from Windsor and Detroit headed eastward on Saturday, August 30, were thronged.

Proof that the measures taken by Customs officers were successful was early noted. The three-lane formations of cars usually seen at the bridge extending back to near the main tower on the Canadian side were much shorter. At no time was the line as long as it has been on previous holidays this year, although the flow of traffic was just as heavy.

Automobile traffic through Windsor during August made substantial gains compared with the same month a year ago. The number of automobiles entered was 141,042 compared with 112,534, automobiles cleared outward 131,923 compared with 106,973, while passengers inwards totalled 542,191 as against 405,773, outwards 516,346 as against 387,782. Further comparative totals covering automobile traffic through Windsor in August this year and last were: cars entered under travellers' vehicle permits 48,102 (31,274), cars entered for periods of 48 hours or less 61,206 (42,706), trucks inwards 3,314 (3,664), outwards 3,999 (4,266), buses inwards 462 (nil), outwards 452 (nil).

Automobile travel via Peace Bridge and Ferry at Fort Erie for the four days ending Labour Day, September 1, was as follows, with comparative totals for same period of last year shown in brackets: Canadian cars inward 436, (256), outward 580 (329); foreign cars inward 30,662 (26,323); outward 28,205 (24,930); other vehicles inward 375 (317), outward 327 (311); E.50 permits issued 12,974 (10,315).

At Crystal Beach, the resort on the Lake Erie shore within the jurisdiction of this port, passengers inward to Canada by steamer operating direct between Buffalo, N.Y. and Crystal Beach for the summer season, May 30 to September 1, inclusive, numbered 254,269 (202,804).

Figures for this season indicate the heaviest tourist travel over the Peace Bridge at Fort Erie since its completion, on the three nationally observed holidays in the United States, namely, Memorial Day on May 30, Independence Day on July 4, and Labour Day September 1. Local travel from Buffalo, N.Y., that is automobiles entering for period of less than forty-eight hours, to nearby summer resorts, golf clubs, etc., was somewhat discouraged on Labour Day due to overcast skies and the constant threat of showers during the entire day.

War Exchange Tax

BY Order in Council (P.C. 123/6954) dated September 6, 1941, it is ordered that Industrial Diamonds be added to the list of articles exempt from the War Exchange Tax.

The New Bridge at Niagara

THE new Rainbow Bridge, spanning the turbulent Niagara River gorge between Niagara Falls, Ontario, and Niagara Falls, New York, replaces the Falls View Bridge, popularly known as the "Honeymoon Bridge", which was destroyed by an ice jam in 1938. This new structure is the thirteenth bridge that has spanned the Niagara Gorge. It is 1,450 feet long, 58 feet wide and consists of four reinforced concrete arches on each side of the river and connected by a hingeless steel arch on which is superimposed a level traffic way. There are four traffic lanes, consisting of two 22-foot roadways separated by a 4-foot centre mall. There is also a 10-foot sidewalk along the south side facing the falls. The iron railing along the side leaves a clear view of the falls. Benches have been placed along this sidewalk.

The Canadian terminal of the new bridge is an outstanding example of co-ordinated planning for the control and speedy handling of traffic to and from the United States. The plaza and buildings have been constructed on two main levels. The lower level is at the River Road grade along the top of the Niagara Gorge, and the upper level is that of the bridge deck, continuing out to Falls Avenue. On this upper level are the two actual traffic approaches to the bridge in the form of a giant V. Traffic from the United States to Canada is handled in the east arm of the V, and traffic from Canada to the United States in the west arm. Between the two arms of the V is the Immigration and Customs Building topped by a high tower.

Trucks from the United States use a special lane on the west side of the Immigration and Customs Building and draw up along a canopied platform where provision is made for examination of four trucks at a time. Since there is only a one sidewalk on the bridge, pedestrian traffic is handled along the west side where a small pedestrian's Customs building is provided. At the westerly end of the plaza, there is provided a bus loading platform, with a canopy over it, connected by a stair with the bus waiting station on the River Road level beneath. All buses stop at this platform before proceeding across the bridge.

To relieve the monotony of large concrete and asphalt areas the immediate vicinity of the bridge terminal will be suitably landscaped.

Sidelights on Tourist Travel

A HIGHLIGHT of automobile tourist traffic entered through Customs at Canadian border points during July was the substantial increase compared with July last year. However, traffic totals fell short of July, 1939, figures. A total of 692,427 United States automobiles crossed into Canada during July this year for touring and other purposes. This number was made up of 425,717 cars in the non-permit class (local traffic), an increase of 125,416 cars over July last year, 252,434 cars entered under travellers' vehicle permits, an increase of 53,303, and 14,276 cars as commercial vehicles. These were not formerly given a separate classification. It should be noted that in July, 1940, and in previous years, many commercial vehicles were included in the non-permit (48-hour) class, while this year they are shown as a separate group, many of which, it may be presumed, represent local traffic. On the other hand, the count of cars in the non-permit class was more complete in July, 1941, and includes repeat trips by commuters, some of which were not counted in the statements of earlier years. Of the total number of travellers' vehicle permits (combining 60-day and 6-month classifications of former statements) issued in July, the province of Ontario accounted for 164,190, Quebec 46,621, British Columbia 17,593, New Brunswick 12,800, Alberta 5,714, Manitoba 3,540, Saskatchewan 1,474, Nova Scotia 501, Yukon Territory 1.

As Nova Scotia and Prince Edward Island have no ports of entry adjacent to the United States boundary, cars proceeding to these provinces (with the exception of those travelling direct from the United States by steamer) enter through ports in other provinces and are recorded in the latter.

The port of Windsor entered 44,759 cars under travellers' vehicle permits during July, 2,978 ears as commereial vehicles and 84,224 cars in the non-permit or local traffic class, while Fort Erie entered 39,509 ears as travellers vehicles, 774 as commercial vehicles and 159,310 in the non-permit elass, and Niagara Falls entered 36,108 cars as travellers' vehicles, 535 as commercial vehicles and 66,697 in the non-permit class. Other ports entering large numbers of ears under travellers' vehicle permits were: Sarnia, Ont., 14,645, Lansdowne, Ont., 13,361, Lacolle, Que., 12,953, Phillipsburg, Que., 8,618, Pacific Highway, B.C., 7,458, St. Stephen, N.B., 6,553. St. Stephen also entered the fourth largest number of cars in the non-permit class, namely 18,099.

Canadian ears returning to Canada arc classified by length-of-stay according as they were abroad for more or less than 24 hours. In all, 71,186 Canadian cars were re-entered during July, classified as follows: 7,303 cars abroad for periods over 24 hours, 51,649 cars abroad for periods of 24 hours or less, 12,234 cars known as eommereial vehicles. These latter comprise Canadian trucks travelling in the United States for commercial purposes. The largest number of these to re-enter at any one point was 2,081, reported inwards at Fort Francis, Ont. Edmundston, N.B., re-entered the second largest number of commercial vehicles, namely 1,682, and Walkerville, Ont., the third largest number, namely 1,414. A total of 973 Canadian ears was cleared inwards through Pacifie Highway, B.C., after an absence abroad over 24 hours. Boundary Bay, B.C., cleared 785 cars of this class, Niagara Falls 560 cars, Windsor 488, Emerson, Man., 458, Sarnia, Ont., 424. Niagara Falls re-entered 6,994 Canadian cars whieh had been abroad 24 hours or less, St. Stephen, N.B., 5,775 cars, Boundary Bay, B.C., 3,799, Edmundston, N.B., 3,713, Windsor, 3,478, Fort Erie 2,434, Milltown, N.B., 2,267.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of August, 1940, and August, 1941:—

August, 1941, spirits, matured, $1,399,929; August, 1940, $966,657. August, 1941, spirits, unmatured, $109,426; August, 1940, $71,902. August, 1941, validation fee, $24,437; August, 1940, $50,493. August, 1941, malt, $2,436,392; August, 1940, $1,504,190. August, 1941, beer, $50,273; August, 1940, $33,990. August, 1941, malt syrup, $15,540 August, 1940, $8,662. Augnst, 1941, cigars, $46,856; August, 1940, $44,213. August, 1941, cigarettes, $4,929,483; August, 1940, $3,707,743. August, 1941, manufactured tobacco, $845,054; August, 1940, $868,259. August, 1941, licences, $258; August, 1940, $2,248. August, 1941, Canadian raw leaf tobacco, $28,652; August, 1940, $17,478. August, 1941, total, $9,886,304; August, 1940, $7,275,839.

Comparative statement of tobaccos, cigarettes and cigars, entered for consumption in Canada, during the months of August, 1940, and August, 1941:—

August, 1941, tobacco, cut, 2,158,182 pounds; August, 1940, 2,160,333 pounds. August, 1941, tobacco, plug, 243,080 pounds; August, 1940, 275,632 pounds. August, 1941, tobacco, snuff, 74,014 pounds; August, 1940, 81,732 pounds. August, 1941, cigarettes, number 816,691,352; August, 1940, number 620,888,893. August, 1941, cigars, number 14,914,441; August, 1940, number 14,284,898. August, 1941, Canadian raw leaf tobacco, 286,530 pounds; August, 1940, 174,781 pounds.

Canal Traffic in August

THE freight traffic passing through Sault Ste. Marie Canals, Canadian and United States locks, eontinued heavy during August, 1941, amounting to 15,235,189 tons, which has been exceeded by only the July record of 15,510,601 tons. For August, 1940, total traffic amounted to 13,713,289 tons. Traffic on the Welland Ship Canal totalled 1,858,135 tons as eompared with 1,819,215 in August, 1940, while traffic using the St. Lawrence Canals amounted to 974,666 tons as compared with 1,007,968 tons.

Prohibited Imports

BY Order in Council (P.C. 7473), dated September 23, 1941, it is ordered that:—

"the importation into Canada of goods from Japan, the Japanese Empire, or Manchuria, or the growth, produce or manufacture of Japan, the Japanese Empire, or of Manchuria, be and it is hereby prohibited except in such cases as the Minister of National Revenue in his discretion deems desirable and under and in accordance with the terms of a permit granted by him."

Requests for permits to import goods from Japan or of Japanese origin are to be submitted on Department of National Revenue form "Application for Permit to Import War Materials and Other Goods."

Tariff Change by Order in Council

BY Order in Council (P.C. 6837), dated August 29, 1941, passed under authority of Section 284, paragraph (*k*) of the Customs Act, it is ordered that articles of iron or steel, wholly or in part of nickel or electro-plated, when imported by manufacturers of bicycles or tricycles for the purposes specified in Tariff Item 439a, from a country the products of which are entitled to British Preferential Tariff Treatment, shall be permitted entry free of customs duty.

The Order in Council referred to is effective on and after September 6, 1941, the date of publication in the *Canada Gazette*.

Overseas Export Clearances of Wheat

DURING the week ending September 12, 1941, the export clearances overseas of Canadian wheat amounted to 2,432,489 bushels compared with 895,149 in the corresponding week last year. During the six weeks ended September 12 the clearances totalled 15,295,857 bushels compared with 10,727,316 in the corresponding period of the previous crop year.

Prohibited Imports

BY Order in Council (P.C. 7191) effective after September 12, 1941, it is ordered that:—

"no person shall import rubber into Canada except under licence issued by the Minister of National Revenue".

By the Order in Council referred to, "rubber" is defined as:—

"crude rubber in all its forms and, without restricting the generality of the foregoing, includes liquid latex not compounded, synthetic rubber, unmanufactured crude balata and unmanufactured gutta-percha".

In order that requests for licences for the importation of rubber as referred to above may be dealt with as expeditiously as possible, applications, IN DUPLICATE, must be made on the prescribed form, which, together with all correspondence relating thereto, should be sent direct to the Controller of Supplies, Department of Munitions and Supply, Ottawa. The form to be used is the Department of National Revenue form, "Application for Permit to Import War Materials and other Goods", and supplies thereof may be obtained from Collectors of Customs and Excise or from the Department of National Revenue, Ottawa.

It should be stated on the application whether the quantity for which permit is requested will be imported in one or more than one shipment.

Changes in List of Customs—Excise Ports

COLLECTORS are advised of the following changes:—

Kincardine, Ont., an Outport and Warehousing Port under the survey of the Port of Goderich, Ont., closed as from October 1, 1941.

Port Mulgrave, N.S., an Outport and Warehousing Port under the survey of the Port of Canso, N.S., closed as from October 15, 1941.

Tiverton, N.S., a Postal Collecting Station under the survey of the Port of Digby, N.S., closed as from October 1, 1941.

Rossland, B.C., a Postal Collecting Station under the survey of the Port of Trail, B.C. closed as from October 1, 1941.

Jamieson's Lines, P.Q., a Preventive Station under the survey of the Port of Huntingdon, P.Q., closed as from October 1, 1941.

Re: Sales and Excise Taxes on Stoves

THE Minister of National Revenue has established the following regulations under authority of Section 99 of the Special War Revenue Act:—

The following regulations are issued in respect to the application of sales and excise taxes to stoves, ranges, heaters, and water heaters, for electricity or gas and any combination of the foregoing where the manufacturer thereof desires to operate unlicensed wholesale branches.

These regulations are effective on and after September 1, 1941.

SALES TAX

The provisions of departmental circular of December 17, 1935, remain in effect.

EXCISE TAX

The excise tax on electric or gas stoves, ranges, heaters, and water heaters, may be calculated on the regular list cash price to the user at the factory point, which must include the sales tax, less a discount of 44 per cent, and the excise tax is to be calculated ON the remainder (not 25/125ths thereof).

NOTE.—In the case of combination electric or gas and coal or wood stoves, ranges and heaters, the taxable portion agreed to by the Department will be subject to deduction of the foregoing discount.

No deductions for cash discount, freight, quantity discount or any other allowanee will be permitted if the foregoing method of calculation of the tax is used.

If a manufacturer desires to pay his excise tax as outlined above the excise tax must be paid at the time of transfer of his taxable products to his branches.

Every manufacturer who desires to use this method of calculating the excise tax must file immediately with the Commissioner of Excise a copy of his published list prices to users of goods subject to excise taxes and notify the Commissioner of all changes in such price lists as they occur.

Where a manufacturer does not desire to use the foregoing basis for the calculation of excise tax, he may pay the tax on the actual selling prices to his customers, deducting the aetual amount of prepaid freight paid to independent carrier companies, and cash discounts allowed and taken by his customers.

A copy of these regulations is to be forwarded immediately by registered mail to all manufacturers of electrical or gas stoves, ranges, etc., mentioned herein in your survey, the usual record of addresses to be retained in your office.

HERE AND THERE

Recapturing an escaped prisoner of war was just another incident recently in the daily routine of a Canadian Customs officer, E. Campbell, of the outport of Phillipsburg, Quebec. An Italian seaman had escaped from a Montreal district internment camp, and after two and a half days wandering approached a farm near Phillipsburg asking for a drink of water. Campbell recognized the man from official descriptions received by all border Customs officials and, with the aid of a farmer, recaptured the prisoner. The two men took their prisoner by car to Bedford, Quebec, where he was turned over to the Chief of Police who lodged him in the town jail pending the arrival of a constable of the Royal Canadian Mounted Police.

A letter of appreciation for courtesies rendered by Windsor Customs officers was received recently by Thomas Clark, Collector, from a resident of Cincinnati, Ohio. The United States tourist had inadvertently sent his car, in charge of his chauffeur, to the border to recross into the United States, while he, the owner, in possession of the E.50 permit and also the portable car radio, remained in Canada a few days longer. All was adjusted promptly and satisfactorily, and the letter received by Mr. Clark closed with the words:—

"I want to thank you for the courtesy you showed my chauffeur in allowing him to bring my car back in spite of this misunderstanding. I have spent my summers almost continuously for 30 years in your country, and I can only speak in the highest terms of the courtesies that have been shown me by officials in Canada".

In its issue of August 19, 1941, The Windsor *Daily Star* had the following editorial comment:—

"A tourist in an American car drove up to a Canadian port of entry the other Sunday. The customs officer courteously reminded the visitor that gasoline cannot be purchased in Canada on the Sabbath in wartime. The tourist got very indignant. He made a speech about Canada advertising for tourists and he had responded only to find he could not buy gasoline on Sunday.

As they were making out his car papers, the customs officers noticed the tourist had a re-entry permit to the United States. Inquiry revealed the angry visitor was not an American at all but a Canadian who had gone to live in the United States two years ago.

From the earliest days of navigation in Canada it became apparent that water carriage presented the cheapest and easiest manner of transporting merchandise from place to place. Canoes were first used for this purpose but with the growing trade in furs, timber and agricultural products these were superseded from time to time by bateaux, sailing vessels and steamships.

It is interesting to note that the first steamship in Canada, the *Accommodation*, was built in Montreal by Honourable John Molson and was launched in 1809. She was a vessel of eighty-five feet in length and originally was provided with berths for twenty passengers. A steam-engine of English manufacture propelled her open double-spoked, perpendicular sidewheels. Her maiden voyage was from Montreal to Quebec on November 3, 1809, which distance was covered in sixty-six hours.

During the war of 1812-14 this ship rendered notable service between Quebec and Montreal.

The Historic Sites and Monuments Board recognizing this as an event of national importance in the industrial progress of the Dominion recommended its commemoration, and a suitably inscribed bronze tablet has accordingly been affixed to the front of the building at 1670 Notre Dame Street East, Montreal.

On a track of wooden rails covered with sheet metal, Canada's first railroad made its opening official run from Laprairie to St. John's, Quebec, on July 21, 1836. With a locomotive known as the "Dorchester", purchased in England, and two elaborately

and tastefully upholstered passenger coaches purchased in New York, this forerunner of Canada's present vast railway systems made the momentous journey of sixteen miles in nearly two hours. A suitably inscribed bronze tablet, affixed to the railway station at St. John's on the recommendation of the Historic Sites and Monuments Board of Canada, commemorates this historic event.

As far back as 1824 the construction of a railway to connect Lake Champlain with the St. Lawrence River was recommended with a view to expediting travel between Montreal and New York. A lengthy petition was subsequently presented to the Lower Canada Legislature and in 1832 a charter was obtained for the construction of the line. Work on the project began in 1835, and it was known as the Champlain and St. Lawrence Railway.

By 1852, this railroad was extended north to St. Lambert and south to Rouses's Point, covering a distance of forty-three miles, and connecting with United States railways. It ultimately became the Montreal and Champlain Railroad and shortly after Confederation was brought into the Grand Trunk System.

FACTS AND FIGURES REGARDING TRADE

A further marked increase was recorded in the value of Canada's domestic exports in August, 1941, the total being $147,939,000 compared with $110,548,000 in August last year, a gain of $37,391,000. The total for the eight months ended August also moved sharply higher, the aggregate being $1,029,-991,000 compared with $756,469,000 in the like period of 1940, an increase of $273,-522,000. These figures do not include gold.

Shipments of Canadian goods to the United Kingdom in August were valued at $61,519,-000 compared with $46,790,000 in August, 1940, while the total for the eight months of this year was $449,245,000 compared with $336,415,000 a year ago. Domestic exports to the United States in August were valued at $52,750,000 compared with $42,572,000 a year ago, while the eight-month total was $364,556,000 compared with $276,106,000.

Increased shipments were made in August to British India, Straits Settlements, British West Indies, Newfoundland, Australia, Brazil, China, Egypt, Mexico, Netherlands East Indies, Peru, Uruguay and Venezuela. Included among the decreases were British South Africa, New Zealand, Eire and Japan.

Principal items of export in August follow, with 1940 figures in brackets: wheat, $12,-372,373 ($9,413,354); wheat flour, $5,951,564 ($2,094,757); fish, $2,433,282 ($3,093,791); furs, $1,961 ,290 ($2,076,483); meats, $6,280,-690 ($4.776,227); cheese, $2,605,700 ($3,193,-034); planks and boards, $8,645,791 ($7,998,-284); wood pulp, $7,611,186 ($6,202,427); newsprint, $13,180,148 ($14,340,766); automobiles and parts, $15,119,224 ($5,250,117).

Leading exports during the eight months of 1941 follow, with 1940 totals in brackets: wheat, $111,384,028 ($80,408,502); wheat flour, $34,129,463 ($18,268,692); fish, $20,-651,862 ($18,701,795); furs, $12,486,599 ($11,244,872); meats, $53,968,551 ($40,004,-516); cheese, $7,426,491 ($9,199,356); planks and boards, $44,688,813 ($40,191,859); wood pulp, $53,813,844 ($38,870,918); newsprint, $96,810,275 ($98,121,728); automobiles and parts, $102,540,759 ($29,634,922).

Canada's External Trade

The value of Canada's external trade in July, 1941, eclipsed any previous monthly total on record, aggregating $298,608,198 as compared with $261,746,093 in June and $190,959,406 in July last year. Contributing to this position were marked advances both in imports and domestic exports. Imports rose to $127,707,343 in July from $114,-923,715 in June and $89,496,233 in July, 1940, while domestic exports advanced to $169,-684,572 from $145,358,592 in June and $100,-782,062 a year ago. These figures do not include gold.

Canada's balance of commodity trade was favourable to the extent of $43,193,512 in July compared with a favourable balance of

$31,898,663 in June and a favourable balance of $11,966,940 in July last year.

Duty collected in July this year totalled $12,871,778 compared with $11,696,502 in June and $10,491,348 in July a year ago.

A sharp advance in imports was shown in the total for the first seven months of this year, aggregating $772,992,000 compared with $585,597,000 in the like period of 1940.

Imports from the United States in July advanced to $87,866,000 from $57,592,000 a year ago, while the seven-month imports aggregated $541,417,000 compared with $395,468,000 a year ago. July imports from the United Kingdom fell to $11,579,000 from $15,422,000 in 1940, and during the seven months the total was $75,045,000 compared with $81,521,000.

PRODUCTION OF PRINCIPAL GRAIN CROPS

The first estimate of Canada's total wheat production in 1941 is placed at 306,459,000 bushels. This represents a major reduction of 244,931,000 bushels from the 1940 Canadian production of 551,390,000 bushels, which is attributable almost equally to the wheat acreage reduction program undertaken last spring and to the below-normal yields which have been realized over large areas of Saskatchewan and eastern Alberta. The 1941 fall wheat production amounted to 16,417,000 bushels and the spring wheat production for all Canada to 290,042,000 bushels. Included in the latter figure is the 1941 spring wheat production in the Prairie Provinces estimated at 286,000,000 bushels, as compared with the 1940 estimate of 525,000,000 bushels.

The total production of the principal grain crops in Canada in 1941 is now estimated in bushels, as follows, with the 1940 figures within brackets: Fall wheat 16,417,000 (22,099,000); spring wheat 290,042,000 (529,291,000); all wheat 306,459,000 (551,390,000); oats 357,955,000 (380,526,000); barley 121,378,000 (104,256,000); fall rye 10,644,000 (10,357,000); spring rye 3,258,000 (3,637,000); all rye 13,902,000 (13,994,000); flaxseed 7,362,000 (3,049,000). The average yields per acre, in bushels, are estimated as follows, with the 1940 averages within brackets; Fall wheat 26·1 (28·5); spring wheat 13·3 (18·9); all wheat 13·7 (19·2); oats 25·9 (30·9); barley 21·9 (24·0); fall rye 13·3 (13·2); spring rye 11·7 (14·6); all rye 12·9 (13·5); flaxseed 7·7 (8·0).

PRODUCTION OF COAL AND COKE

The Canadian output of coal in July, 1941, amounted to 1,186,694 tons compared with 1,157,727 in the preceding month and 1,253,247 in July, 1940. Coke production totalled 263,000 tons compared with 248,000 in June and 259,000 in July last year.

Nova Scotia operators reported an output of 539,632 tons of coal in July as compared with 644,252 a year ago. Mines in Alberta produced 415,047 tons, consisting of 324,747 tons of bituminous coal, 31,311 tons of sub-bituminous and 58,989 of lignite. In July, 1940, Alberta's output included 279,637 tons of bituminous coal, 37,731 tons of sub-bituminous and 58,600 of lignite.

Mines in British Columbia produced 154,878 tons in July compared with 158,012 a year ago. Production in New Brunswick decreased 4·5 per cent to 43,288 tons from the July, 1940, total of 45,311. Saskatchewan produced 33,849 tons as against 30,244 a year ago.

Canada imported 2,634,211 tons of coal during July, an increase of 3·3 per cent above the total for the corresponding month of 1940. Exports during the month totalled 55,073 compared with 73,702 last year.

STOCKS OF RAW HIDES AND SKINS

Stocks of raw cattle hides held by tanners, packers and dealers in Canada amounted 387,455 at the end of July, 1941, compared with 591,911 on the corresponding date last year. Calf and kip skins on hand totalled 586,875 compared with 644,661, goat and kid skins 106,588 compared with 4,190 and horse hides 14,122 compared with 15,842. There were also 54,124 dozen sheep and lamb skins in store compared with 45,170 dozen a year ago.

FRUIT AND VEGETABLE RULINGS

The Minister has directed that the application of the value fixed for Green Peas imported into Canada, as per Fruit and Vegetable Bulletin No. 7 (1941), be suspended until further notice in respect of importation into the Provinces of Ontario, Quebec, Manitoba, Saskatchewan, Alberta and British Columbia, effective on entries on and after August 29, 1941.

The Minister has ordered that the fixed valuation for duty purposes on Cantaloupes and Muskmelons, as set forth in Fruit and Vegetable Bulletin No. 14 (1941), be cancelled effective on entries on and after September 6, 1941.

The Minister has ordered that the fixed valuation for duty purposes on Cherries, as set forth in Fruit and Vegetable Bulletin No. 5 (1941), be cancelled effective on entries on and after September 11, 1941.

The Minister has directed that the application of the value fixed for Peaches imported into Canada, as per Fruit and Vegetable Bulletin No. 14 (1941), be suspended until further notice in respect of importation into the Provinces of Manitoba, Saskatchewan, Alberta and British Columbia, effective on entries on and after September 13, 1941.

The Minister has directed that the application of the value fixed for Plums imported into Canada, as per Fruit and Vegetable Bulletin No. 13 (1941), be suspended until further notice in respect of importation into the Provinces of Manitoba, Saskatchewan, Alberta and British Columbia, effective on entries on and after September 16, 1941.

The Minister has ordered that the fixed valuation for duty purposes on Lettuce, as set forth in Fruit and Vegetable Bulletin No. 1 (1941), be cancelled effective on entries on and after September 17, 1941.

The Minister has ordered that the fixed valuation for duty purposes on Green Beans, as set forth in Fruit and Vegetable Bulletin No. 8 (1941), be cancelled effective on entries on and after September 18, 1941.

The Minister has ordered that the fixed valuation for duty purposes on Peaches, as set forth in Fruit and Vegetable Bulletin No. 14 (1941), be cancelled effective on entries on and after September 23, 1941.

Notice is given that the Minister has directed that the suspension of application of value fixed for Celery in respect of importation into the Provinces of Ontario and Quebec (*vide* Fruit and Vegetable Bulletin No. 11 (1941), Supplement No. 1), be withdrawn effective August 26, 1941, and the value fixed shall apply on and after that date.

Provided that the value fixed shall not apply to importations, into the above mentioned Provinces, which were *bona fide* purchased and in transit to the purchaser in Canada on or before August 25, 1941, and entered at Customs on or before September 4, 1941.

Notice is given that the Minister has directed that the suspension of application of value fixed for Pears in respect of importation into the Provinces of Ontario and Quebec (*vide* Fruit and Vegetable Bulletin No. 15 (1941), supplement No. 1), be withdrawn effective August 26, 1941, and the value fixed shall apply on and after that date. Provided that the value fixed shall not apply to importations into the above mentioned Provinces which were *bona fide* purchased and in transit to the purchaser in Canada on or before August 25, 1941, and entered at Customs on or before September 4, 1941.

Notice is given that the Minister has directed that the suspension of application of value fixed for Cauliflower in respect of importation into the Provinces of Ontario and Quebec (*vide* Fruit and Vegetable Bulletin No. 12 (1941), Supplement No. 1), be withdrawn effective August 26, 1941, and the value fixed shall apply on and after that date.

Provided that the value fixed shall not apply to importations, into the above mentioned Provinces, which were *bona fide* purchased and in transit to the purchaser in Canada on or before August 25, 1941, and entered at Customs on or before September 4, 1941.

Newsprint production in Canada in the first four months of 1941 totalled 1,062,670 tons compared with 1,003,081 tons in the corresponding period of 1940.

FISHERIES PRODUCTION UP

Canada's fisheries production had a marketed value of $45,118,757 in 1940 as compared with $40,075,922 in the preceding year, a gain of more than five million dollars. The 1940 value was the highest recorded since 1930. The sea fisheries contributed $38,910,058, or 86 per cent of the total production, and the inland fisheries accounted for $6,208,699, or 14 per cent.

Fish of all kinds, including shellfish, taken by Canadian fishermen in 1940 totalled 12,199,666 cwt. as compared with a catch of 10,682,357 cwt. in 1939. The chief increases in quantity were in the catches of herring, pilchards, and cod.

The salmon fishery headed the list with a total marketed value of $14,170,496, of which $13,757,091, or 97 per cent is credited to British Columbia. The salmon pack of British Columbia totalled 1,470,425 cases valued at $11,427,923, and all the other provinces combined contributed 1,010 cases valued at $9,107, making a total pack for the Dominion of 1,471,435 cases valued at $11,437,030. Herring with a value of $6,256,508 was second on the list of commercial fisheries, and cod with a value of $4,984,504 was third and lobster was in fourth position with a value of $3,187,594.

Fish marketed for consumption fresh, including fresh fillets, had a total value in 1940 of $18,672,804, and the canned product was valued at $17,872,776, and the dried at $1,275,903, leaving a total of $7,297,274 as the value of fish marketed as green-salted, smoked, boneless, oil, meal, and in other forms.

Among the provinces British Columbia takes first place in order of marketed value, with Nova Scotia second. The relation which the value of each province bears to the total for Canada is shown by percentage as follows: British Columbia, 48; Nova Scotia, 22; New Brunswick, 11; Ontario, 7; Quebec, 4; Manitoba, 4; Prince Edward Island, 2; and Alberta and Saskatchewan, each 1 per cent.

Motor vehicles registered in Canada during 1940 numbered 1,500,829 compared with 1,439,245 in 1939, an increase of 4·3 per cent.

GOLD MINING INDUSTRY

Gold produced from Canadian ores in 1940 reached an all-time high record of 5,311,145 fine ounces valued at $204,479,083. This represents an increase over the preceding year of 4·25 per cent in quantity and 11·05 per cent in value. Of the total output in 1940, Ontario mines contributed 3,261,688 fine ounces; Quebec, 1,019,175 fine ounces, and British Columbia, 617,011. Relatively smaller quantities were recovered from auriferous deposits in Manitoba, Yukon, Saskatchewan, Northwest Territories, Nova Scotia and Alberta. Production according to type of deposit or nature of recovery included 82·71 per cent from crude gold bullion bars produced at "gold mines"; 10·0 per cent from blister or anode copper; 4·61 per cent from copper-nickel matte, ores, slags, etc., exported; 2·12 per cent from alluvial deposits, and 0·56 per cent from base bullion made chiefly from silver-lead ores.

Accurate statistics relating to gold production in most foreign countries have been increasingly difficult to obtain since the commencement of the war in 1939. From data made available, it is estimated that Canada as a world gold producer ranked at least third in 1940 in the quantity of the precious metal produced. The Union of South Africa, with the great producers of the Transvaal field, ranked a definite first, while production in the United States, exclusive of output in the Philippine Islands, was estimated at approximately 4,808,231 fine ounces or some 502,914 fine ounces less than the Canadian total. Reliable data relating to gold production in Russia are unobtainable, but a conjectural total output of 5,000,000 ounces was reported for this country in 1939.

The estimated average price per ounce of fine gold, expressed in Canadian currency, was $38.50 in 1940 compared with $36.14 in 1939. Practically all new bullion produced in the Dominion from Canadian ores is sold to the Dominion Government through the Royal Canadian Mint at Ottawa, or to the Dominion Assay Office at Vancouver. This gold is refined, converted into fine gold bars weighing approximately 400 ounces each, and is usually disposed of in world markets wherever the most advantageous net price can be obtained.

SCRAP IRON AND STEEL

Scrap is one of the important primary materials of the iron and steel industry. In the manufacture of steel and of iron castings it replaces pig iron ton for ton while in rolling and stamping mills substantial tonnages are re-rolled and re-shaped into a variety of commercial products. More than 1·8 million tons of scrap iron and steel were used in Canadian industry in 1940, this tremendous tonnage assuming special significance in wartime from the standpoint of conservation as well as from the fact that it would require about 3½ million tons of iron ore, most of which must be imported, to supply this amount of new metal.

Scrap is anything of iron and steel that is the waste or by-product of manufacturing or that has been discarded on account of failure, obsolescence or other factors that have rendered it unfit for further use in its present form. It is rails that have been discarded, automobiles that have been scrapped, freight cars and locomotives that have been withdrawn from service, machines that have outlived their usefulness, turnings from machinery operations, waste from stampings, and so on.

PRODUCTION OF IRON AND STEEL

The Canadian production of pig iron advanced to 102,005 tons in July, 1941, from 95,924 in July last year, raising the average daily output to 3,290 tons from 3,094. Production for the first seven months of 1941 rose to 727,556 tons from 645,551 in the corresponding period of 1940.

July production of steel ingots and castings moved up to 197,316 tons from the July, 1940, output of 169,577 tons. Output of steel castings in July this year amounted to 9,147 tons. During the first seven months of this year 1,345,751 tons of steel were produced against 1,127,823 in the same period of 1940.

Output of 17,599 tons of ferro-alloys in July compares with 14,699 in June and 9,257 in July, 1940.

PRODUCTION OF SALT IN 1940

Commercial production of common salt or sodium chloride in Canada during 1940 totalled 464,714 short tons valued at $2,823,-269 compared with 424,500 short tons at $2,486,632 in 1939. In 1940 salt was produced in Nova Scotia, Ontario, Manitoba and Alberta and of the total Canadian output in 1940 Ontario contributed 412,401 short tons or 89 per cent. Statistics of Canadian salt production represent the recovery of the mineral from brine wells with the exception of Nova Scotia where the output comes entirely from the underground mining of rock salt deposits.

Of the total salt used or sold in 1940 there were 224,009 short tons or 48 per cent consumed directly by the producers themselves in the manufacture of caustic soda and other chemicals. Table and dairy grades sold were recorded at 75,166 short tons; 6,689 tons were reported as sold as highway salt while the balance of production totalling 158,850 short tons included common fine, common coarse and various other grades.

PRODUCTION OF LEADING MINERALS

Production of leading minerals in Canada during the five months ended May, 1941, was as follows, with corresponding figures for 1940 in brackets: cement, 2,392,252 (1,799,168) barrels; clay products, $2,103,636 ($1,513,-904); coal, 7,283,265 (7,104,896) tons; feldspar 7,234 (7,582) tons; gold, 2,182,259 (2,124,016) fine ounces; gypsum, 434,069 (340,215) tons; lime, 330,457 (272,286) tons; natural gas, 19,255,695,000 (18,432,415,000) cubic feet; petroleum, 4,054,969 (3,023,931) barrels; commercial salt, 95,684 (83,512) tons; silver, 8,102,427 (8,895,610) fine ounces.

The output of the sugar refining industry in Canada in 1940 amounted to 1,156,807,-190 pounds, an increase of 220,356 pounds over 1939.

NEWS AND COMMENT

WINDSOR, ONT.: Completing 24 years of service, Robert H. Harrison, of the Customs-Excise staff at Windsor, retired on superannuation recently. When first appointed to the Customs service, Mr. Harrison was located at the Canadian National Railways station here where he served for almost twenty years, after which he was transferred to the Michigan Central Railways station. In 1939 he was transferred to the Ambassador Bridge. Mr. Harrison was a veteran of the World War, and on the completion of hostilities was active in the organization of the Great War Veterans' Association, of which he was first vice-president. Later he helped to organize the Canadian Legion of which he was the first president in Windsor.

HAMILTON, ONT.: Customs-Excise collections for the month of August at the port of Hamilton amounted to $2,840,665. This total was made up as follows: Excise taxes (domestic), $1,081,227, Excise duty $624,-910, import duty $492,893, war exchange tax $488,958, sales tax on imports $78,171, Excise tax on imports $74,220, sundry collections $286.

TORONTO: Collections at both the express and postal branches, Toronto, for the month of August increased substantially compared with August, 1940. At the express branch collections totalled $297,894, an increase of $44,543. Packages received numbered 14,-754, a decrease of 2,093, entries 4,215, an increase of 539. Postal branch collections amounted to $83,158, a gain of $8,406, while packages received numbered 27,387, decrease 5,550, packages delivered 25,039, decrease 5,561, entries 2,489, decrease 294.

MONTREAL: Business transacted at both the Customs postal and express branches, Montreal, during the month of August, increased at nearly all points compared with August last year. Collections at the postal branch amounted to $77,287, an increase of $3,736, while parcels received numbered 21,-171, increase 220, parcels cleared 20,582, increase 122, entries 1,982, increase 163. At the express branch collections for August totalled $412,593, increase $117,225, packages received 13,977, decrease 748, entries 3,362, increase 603.

JUST AMONG OURSELVES

SEPTEMBER-OCTOBER

ADDITIONS

NOVA SCOTIA

NORTH SYDNEY: Elizabeth Langwith, Clerk, Grade 2; Ruth Munro, Clerk, Grade 2.

QUEBEC

MONTREAL: M. T. C. Bedard, Clerk, Grade 1; M. C. J. Bisson, Clerk, Grade 1; M. A. G. Desjardins, Clerk, Grade 1; M. A. A. Desparois, Clerk, Grade 1 M. F. B. Lauzon, Clerk, Grade 1; M. M. P. Lefebvre, Clerk, Grade 1; M. R. F. Limoges, Clerk, Grade 1; M. J. A. L. Marsolais, Clerk, Grade 1; M. F. M. J. Robidoux, Clerk, Grade 1.

ONTARIO

BRANTFORD: E. S. Green, Clerk, Grade 2.
OTTAWA: P. L. Treleaven, Clerk, Grade 1.
WALKERVILLE: M. A. Horodyski, Clerk, Grade 1.
WINDSOR: E. Baker, Stenographer, Grade 1.

BRITISH COLUMBIA

PRINCE RUPERT: N. Krook, Customs Excise Examiner.

ADMINISTRATIVE

M. H. J. Beriault, Clerk, Grade 1; D. A. Dunlop, Stenographer, Grade 1; Marie MacEachern, Stenographer, Grade 1; R. E. Meacham, Stenographer, Grade 2; Warren C. Post, Office Boy.

AUDIT

ALBERTA

CALGARY: Thomas Logie, Excise Tax Auditor, Grade 2.

DEDUCTIONS

Nova Scotia

Halifax: P. J. Power, Chief Customs Excise Clerk, Grade 5 Port (Retired).

Sydney (New Waterford): P. W. Coady, Sub-Collector of Customs and Excise (Limited Service Outport), (Retired).

New Brunswick

Saint John: I. Selick, Stenographer, Grade 1 (Reassigned to another Dept.).

Quebec

Montreal: A. F. Craig, Principal Warehouse Record Clerk (Retired); A. E. Marks, Customs Excise Examiner (Died); M. J. P. Piché, Clerk, Grade 1 (Reassigned to another Dept.).; J. J. L. H. T. Sabourin, Clerk, Grade 1 (Resigned); M. M. C. Tourillon, Clerk, Grade 1 (Reassigned to another Dept.).; M. W. Walsh, Customs Appraiser, Grade 1 (Retired); R. L. Ward, Office Boy (Died while on Active Service Overseas).

Rimouski: P. A. Beauchesne, Customs Excise Examiner (Resigned).

Sutton (Highwater): G. M. N. H. Patry, Sub-Collector of Customs and Excise (Grade 2 Outport) (Resigned).

Ontario

Fort Erie: A. R. Forbes, Customs Excise Examiner (Services terminated); S. H. Raymond, Customs Appraiser, Grade 1 (Retired).

Niagara Falls: H. B. South, Customs Excise Examiner (Resigned).

St. Catharines: W. H. Book, Customs Excise Examiner (Resigned).

Toronto: W. A. McGuire, Customs Appraiser, Grade 3 (Deceased).

Windsor: L. J. Desjardins, Customs Excise Clerk (Deceased).

British Columbia

Vancouver: B. S. Cusack, Express and Postal Computing Clerk (Deceased); G. Fitzgerald, Customs Excise Clerk (Retired).

Victoria: H. B. Andrews, Customs Excise Account Clerk, Grade 5 Port (Retired).

Administrative

G. A. Barrett, Stenographer, Grade 1 (Services terminated); V. M. Chartrand, Office Boy (Resigned); A. A. P. McArthur, Stenographer, Grade 1 (Reassigned to another Dept.); G. P. Seguin, Packer and Helper (Reassigned to another Dept.); G. M. Shepherd, Stenographer, Grade 2 (Resigned); P. L. Smyth, Supervisor, Customs Excise Stamp Branch (Retired); C. R. G. Spicer, Office Boy (Resigned).

PROMOTIONS

Nova Scotia

Halifax: G. R. McLeod, from Senior Customs Excise Clerk to Chief Customs Excise Clerk, Grade 5 Port.

New Brunswick

Saint John: F. F. Dykeman, from Customs Excise Clerk to Senior Customs Excise Clerk; J. L. MacCoubrey, from Customs Excise Examiner to Computing Clerk.

Quebec

St. Hyacinthe: Eugene Lemoine, from Customs Excise Examiner to Cashier and Computing Clerk.

Ontario

Hamilton (Grimsby): W. G. Greig, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3, Class "C".

Stratford: R. G. Savage, from Express and Postal Computing Clerk to Collector of Customs and Excise, Grade 2 Port.

Toronto: S. R. Benson, from Stenographer, Grade 1, to Stenographer, Grade 2; C. E. Falconbridge, from Express and Postal Computing Clerk to Customs Express and Postal Cashier; A. C. Savage, from Customs Appraiser, Grade 1, to Principal Clerk.

Saskatchewan

Regina: J. J. Murphy, from Clerk, Grade 1, to Customs Truckman.

Alberta

Calgary: H. J. Parker, from Express and Postal Computing Clerk to Customs Excise Cashier.

British Columbia

Victoria: J. I. Angus, from Customs Excise Examiner to Customs Excise Account Clerk, Grade 5 Port.

Administrative

R. M. Graham, from Stenographer, Grade 1, to Stenographer, Grade 2; Ruby Long, from Stenographer, Grade 1, to Stenographer, Grade 2; B. Williams, from Clerk, Grade 3, to Principal Clerk.

TRANSFERS

Ontario

R. E. Hall, from Customs Excise Examiner, Windsor, to Customs Excise Examiner, Walkerville.

W. P. Bolton, from Customs Excise Examiner, Walkerville, to Customs Excise Examiner, Windsor, Ont.

British Columbia

D. J. Nelson, from Customs Excise Examiner, New Westminster (Boundary Bay), to Customs Excise Examiner, New Westminster (Aldergrove).

PROMOTION AND TRANSFER

Investigation—Drawbacks

P. P. Last, from Customs Excise Clerk, London, Ont., to Investigator of Drawback Claims, Grade 1, Winnipeg, Man.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1940 AND 1941

—	1940	1941	Increase	Decrease
	$ cts.	$ cts.	$ cts.	$ cts.
Customs Duties	11,083,423 66	13,802,004 97		
Less Refunds and Drawbacks	752,453 49	1,365,659 13		
Net	10,330,970 17	12,436,345 84	2,105,375 67	
Excise Taxes	21,783,416 79	40,944,449 84		
Less Refunds and Drawbacks	258,685 65	1,538,743 68		
Net	21,524,731 14	39,405,706 16	17,880,975 02	
Excise Duties	6,899,642 22	10,140,581 13		
Less Refunds and Drawbacks	376,526 28	72,582 57		
Net	6,523,115 94	10,067,998 56	3,544,882 62	
Sundry Collections	48,804 99	57,356 12		
Less Refunds	132 82	3 50		
Net	48,672 17	57,352 62	8,680 45	
Net Totals	38,427,489 42	61,967,403 18	23,539,913 76	
Net Increase			23,539,913 76	

TOTALS FOR SIX MONTHS

—	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	67,778,367 61	75,429,398 34		
Less Refunds and Drawbacks	5,904,105 44	9,456,980 73		
Net	61,874,262 17	65,972,417 61	4,098,155 44	
Excise Taxes	111,609,364 88	206,093,533 66		
Less Refunds and Drawbacks	1,720,978 29	4,824,610 17		
Net	109,888,386 59	201,268,923 49	91,380,536 90	
Excise Duties	43,087,260 11	53,000,671 52		
Less Refunds and Drawbacks	736,487 79	602,137 63		
Net	42,350,772 32	52,398,533 89	10,047,761 57	
Sundry Collections	302,244 31	348,666 58		
Less Refunds	566 89	53 45		
Net	301,677 42	348,613 13	46,935 71	
Net Totals	214,415,098 50	319,988,488 12	105,573,389 62	
Net Increase			105,573,389 62	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1940 AND SEPTEMBER 1941

—	September 1940	September 1941	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	11,624,198 55	37,257,170 15	25,632,971 60	

TOTALS FOR SIX MONTHS

—	1940–41	1941–42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	143,652,247 14	344,064,526 59	200,412,279 45	

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months April to September inclusive of the fiscal years 1940-41 and 1941-42. (Decrease marked*).

Districts	1940-41	1941-42	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	543,040 21	494,604 31	* 48,435 90
Halifax	2,754,062 90	8,516,486 55	5,762,423 65
Saint John	1,594,307 46	4,816,103 12	3,221,795 66
Quebec	1,898,560 51	5,646,167 37	3,747,606 86
Montreal	39,014,591 74	95,898,674 22	56,884,082 48
Ottawa	7,805,800 19	21,257,253 35	13,451,453 16
Kingston	338,455 25	1,132,366 63	793,911 38
Belleville	788,529 03	2,003,532 32	1,215,003 29
Toronto	47,357,139 79	96,967,693 70	49,610,553 91
Hamilton	10,481,348 77	28,233,108 86	17,751,760 09
London	10,983,023 93	24,875,376 58	13,892,352 65
Fort William	718,145 90	2,576,942 34	1,858,796 44
Winnipeg	4,379,271 80	12,750,134 47	8,370,862 67
Regina	482,389 13	1,655,620 28	1,173,231 15
Saskatoon	302,553 80	1,113,693 72	811,139 92
Calgary	2,074,619 28	4,619,619 92	2,545,000 64
Edmonton	791,803 05	2,038,932 69	1,247,129 64
Vancouver	11,196,251 37	29,219,496 76	18,023,245 39
Yukon	148,353 03	248,719 40	100,366 37
Total	143,652,247 14	344,064,526 59	200,412,279 45

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The National Revenue Review

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November, 1941

Vol. XV No. 2

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A Message from The Minister

BY the time this issue of the *National Revenue Review* is in your hands, the Public Service Re-Canvass for War Savings Certificates will be in full swing. I ask you to give it your heartiest support.

To all of us in our daily lives come opportunities of helping the war effort, not only in the course of our official duties, but also in supporting the work of War Charity Organizations. In addition, the purchase of War Savings Certificates provides everyone with a direct opportunity of backing the war effort of our country by sustained and continuous effort, for our money is urgently needed, now and in the future, for the purchase of those essential war materials which are so necessary to ensure final victory.

The Canvass is not simply another "campaign" to be "put over the top" with a casual subscription. It is a cause worthy of the maximum, continuous effort of which we are capable. I hope that all members of the Department of National Revenue will give it their loyal support.

Colin Gibson

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Montreal's Collections High

THE port of Montreal set two all-time records in Customs-Excise revenue during the month of September. Total collections for the month amounted to $19,609,392. This was the first time in Canadian records that a port collected over nineteen million dollars in one month, while collections on the last day of the month totalled $3,560,639, also an all-time high for any port. During August, revenue collected at Montreal totalled $18,374,534, and in September last year $12,356,446.

Since the beginning of this fiscal year to September 30, Customs-Excise revenue at this port reached a total of $102,555,744, as against $74,127,030 for the corresponding period of the previous year, an increase of $28,428,714.

Re: Trading with the Enemy

EFFECTIVE on and after September 15, 1941, Syria and Lebanon are no longer deemed to be proscribed territory under the provisions of the Consolidated Regulations Respecting Trading with the Enemy.

Supplement No. 10 of Memorandum WM No. 1, Second Revision, in so far as it relates to Syria and Lebanon, is superseded.

Three Records at Port of Toronto

ACCORDING to figures furnished the *Review* by E. D. Lennie, Collector, three records in Customs-Excise collections at the port of Toronto were made during the month of September last. The total collected for the month reached an all-time high of $11,947,-106, an increase of $5,192,233 compared with September, 1940. This increase also was the largest monthly gain in the history of the port. Still another record for Toronto was chalked up on the last day of September when collections amounted to $2,669,283, the largest single day's revenue to date.

During the six months period, April 1 to September 30, 1941, Customs-Excise revenue at this Port reached a total of $62,587,362. This compares with $40,171,894 received during the corresponding period of last year, a net gain of $22,415,468. Collections in detail were as follows: import duty $13,934,228, increase $530,575; sales tax on imports $3,509,805, increase $817,466; Excise tax on imports $405,136, increase $224,051; war exchange tax $8,405,863, increase $5,098,990; Excise taxes $34,418,257, increase $15,847,632; Excise duty $1,894,559, decrease $101,005; sundry collections $19,514 decrease $2,242.

33905—1½

Sidelights on Tourist Travel

AUTOMOBILE tourist entries at Canadian border points during August showed a marked increase over the corresponding month of 1940, but a slight decline compared with totals for August, 1939. In the non-permit (local) travel group 416,156 cars were entered compared with 337,195 in August last year and 430,665 in August, 1939. Entries of travellers' vehicles on permit numbered 287,621 compared with 211,181 in August, 1940, and 290,497 in August, 1939. The total number of United States cars entered during the month was 717,915.

In August last year, and in previous years, many commercial vehicles were included in the non-permit motor car (48-hour) class, while this year they are shown as a separate group numbering 14,138 entries, many of which, it may be presumed, represent local traffic. On the other hand, the count of automobiles in the non-permit class was more complete in August, 1941, and includes repeat trips by commuters, some of which were not counted in the statements in earlier years.

The province of Ontario entered 188,808 cars under travellers' vehicle permits during the month, the greater part of which were cleared through the three major ports, viz., Windsor 47,788 cars, Fort Erie 45,297 cars and Niagara Falls 44,675 cars. Quebec province entered 55,383 cars under travellers' vehicle permits, Lacolle clearing 15,209, Phillipsburg 10,664 and Rock Island 7,883. British Columbia entered 18,253 cars under this grouping, 8,295 of which were entered through Pacific Highway and 3,031 through Victoria. Then followed New Brunswick 15,132 cars (St. Stephen 8,567), Alberta 4,842 cars (Chief Mountain 3,576), Manitoba 3,375 cars (Emerson 2,674), Saskatchewan 1,310 cars, Nova Scotia 518 cars.

As Nova Scotia and Prince Edward Island have no ports of entry adjacent to the United States boundary, cars proceeding to these provinces (with the exception of those travelling direct from the United States by steamer) enter through ports in other provinces and are recorded in the latter.

The largest number of cars to be entered under the non-permit class at any one port was 131,867 cleared through Fort Erie. The second and third busiest points of entry for this class of traffic were: Windsor which entered 89,207 cars and Niagara Falls which cleared 79,558 cars.

Canadian cars returning to Canada are now classified by length-of-stay according as they were abroad for more or less than 24 hours. In all 69,463 Canadian cars reported inwards during August. Of these 48,883 cars were abroad 24 hours or less, 8,187 cars for periods over 24 hours, while the remaining 12,393 cars were returning commercial vehicles, that is Canadian trucks which had been travelling in the United States for commercial purposes.

The largest number of Canadian cars reported inwards, after stays abroad of over 24 hours, at any port was 893, cleared at Pacific Highway, B.C. At Boundary Bay, B.C., 741 cars of this class reported inwards. Other important points were: Niagara Falls 660 cars, Windsor 640, Emerson, Man., 481, Sarnia, Ont., 468, Fort Erie 458, Phillipsburg, Que., 417, Kingsgate, B.C., 410. Niagara Falls entered 5,820 Canadian cars returning after stays abroad under 24 hours. The second busiest point for this traffic was St. Stephen, N.B., clearing 4,460 cars followed by Edmundston, N.B., 4,074 cars, Windsor, 3,546 cars, Boundary Bay, B.C., 2,971 cars. A total of 2,367 commercial vehicles was entered through Fort Frances, Ont., during the month, 1,768 through Edmundston and 1,372 through Walkerville, Ont.

Increased Travel to National Parks

THE national parks of Canada are attracting increasing attendance mainly from the United States, and thus making available indispensable exchange for Canada's war effort.

According to a recent compilation covering the five-month period ended August 31, American tourist travel in the parks increased by almost 4 per cent over the same months a year ago, and now amounts to more than 23 per cent of the total attendance.

On the whole, travel to Canada's national parks increased by 13 per cent in the first five months of the current fiscal year, with a grand total of 830,451 visitors as against 736,202 a year ago.

Traffic to the mountain parks in the Canadian Rockies surpassed all previous records. Attendance at the four-park unit of Banff, Jasper, Kootenay and Yoho registered an increase of 17 per cent, with a total of 298,444 visitors as compared with 255,103 in the five months ended August 31, 1940. Waterton Lakes National Park had 124,950 visitors, an increase of 21,821.

The so-called prairie parks also recorded increases. Prince Albert National Park in Saskatchewan was visited by 26,795 persons as compared with 26,778, and Riding Mountain National Park in Manitoba had a record-breaking attendance of 149,282, a gain of 19,777. Riding Mountain now ranks second only to Banff in the number of tourist registrations. Point Pelee National Park in Ontario, a unique recreation area of only six square miles, attracted 83,085 visitors as compared with 74,183. American tourists visiting Point Pelee, which is within easy reach of Detroit, outnumbered Canadian with a total of 43,898.

In the Maritime Provinces the newer of Canada's national parks also proved popular with tourists. Cape Breton Highlands National Park in Nova Scotia, formally opened on July 1, 1941, had 17,401 visitors as compared with 14,063 a year ago. Prince Edward Island National Park, officially opened in 1939, attracted 36,496 tourists, an increase of 3,468.

The national historic parks attracted a total of 39,477 tourists. This total includes only the visitors who registered at the museums maintained at Fort Anne, Fort Beausejour, Fort Chambly, Fortress of Louisbourg, Fort Wellington, Fort Malden, and Port Royal.

New Zealand Trade Agreement, 1932

COLLECTORS are advised that, by Order in Council (P.C. 7520), dated September 25, 1941, the New Zealand Trade Agreement, 1932, published in Memorandum No. 534. as modified by Orders in Council P.C. 3579 of November 24, 1935, published in Memorandum No. 534, Supplement No. 7, P.C. 2416 of September 29, 1937, published in Memorandum No. 534, Supplement No. 9, and P.C. 2900 of September 27, 1939, published in Memorandum No. 534, Supplement No. 11, has been further extended until the expiration of six months from the date on which either Government gives to the other notice in writing of its intention to terminate the Agreement.

Trade Agreement with Chile

BY Order in Council (P.C. 1595) dated October 1, 1941, it is ordered that articles, the growth, produce or manufacture of Chile shall not, on importation into Canada, be subject to higher duties or charges than those levied or which will be levied on like articles, the growth, produce or manufacture of any other foreign country.

In order to secure the advantages aforesaid, such articles shall be conveyed without transhipment from a port of Chile, or from a port in a country enjoying the benefits of the British Preferential or Intermediate Tariff, into a sea, lake or river port of Canada.

Invoices of goods for entry under this Agreement shall be certified as to origin, quantity, value and other particulars as prescribed by the Customs regulations. The certificate of origin shall be in form similar to the certificate "A" (form M-A), *vide* Memorandum Series D No. 43 and Supplements thereto.

Until January 15, 1942. certificate "M" may be accepted, provided Collectors are satisfied that the goods comply with the provisions of form "M-A" as to content and the regulations have been otherwise complied with.

This Order in Council shall apply to goods imported or taken out of warehouse for consumption on and after October 15, 1941, and to goods previously imported for consumption for which no entry for consumption was made before that date.

Re: Trade Agreement with Ecuador

BY Order in Council (P.C. 7517) dated September 25, 1941, it is ordered that articles, the growth, produce or manufacture of Ecuador shall not, on importation into Canada, be subject to higher duties or charges than those levied or which will be levied on like articles, the growth, produce or manufacture of any foreign country.

In order to secure the advantages aforesaid, such articles shall be transported from a port of Ecuador into a sea, lake or river port of Canada, without transhipment, or in transit through a country which enjoys the benefits of the British Preferential or Intermediate Tariffs of Canada.

Invoices of goods for entry under this Agreement shall be certified as to origin, quantity, value and other particulars as prescribed by the Customs regulations. The certificate of origin shall be in form similar to the certificate "A" (form M-A), *vide* Memorandum Series D No. 43 and Supplements thereto.

Until January 2, 1942, certificate "M" may be accepted, provided Collectors are satisfied that the goods comply with the provisions of form "M-A" as to content and the regulations have been otherwise complied with.

This Order in Council shall apply to goods imported or taken out of warehouse for consumption on and after October 1, 1941, and to goods previously imported for consumption for which no entry for consumption was made before that date.

Tariff Changes by Order in Council

BY Order in Council (P.C. 8085) dated October 20, 1941, passed under the authority of Section 284, paragraph (*k*), of the Customs Act, it is ordered that, effective August 15, 1941, and until further ordered, the undermentioned product shall be accorded the tariff treatment hereunder indicated:—

Steel sheets, cold rolled, ·064 inch to ·022 inch in thickness, when imported by manufacturers of stampings for army type motor vehicles, for use exclusively in the manufacture of such stampings in their own factories:—

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	Free

(To be designated as Tariff Item 386d)

By Order in Council (P.C. 7807), dated October 8, 1941, passed under the authority of Section 284, paragraph (*k*), of the Customs Act, it is ordered that until further ordered the undermentioned product shall be accorded the tariff treatment hereunder indicated:—

Steel plate, hot rolled, when imported by manufacturers of disc wheels, or discs therefor, for army type motor vehicles, for use exclusively in the manufacture of such wheels or discs therefor in their own factories—

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	Free

(To be designated as Tariff Item 386c)

The Order in Council referred to is effective on and after October 18, 1941, the date of publication in the *Canada Gazette*.

By Order in Council (P.C. 7408) dated September 23, 1941, passed under the authority of Section 284, paragraphs (*k*) and (*m*), of the Customs Act, Order in Council (P.C. 2968) of April 29, 1941, is rescinded, and effective on and after February 15, 1941, until otherwise ordered, the undermentioned products are accorded the tariff treatment hereunder indicated:—

Sheet and strip of iron or steel, cold rolled, when imported for use exclusively by manufacturers in the manufacture of sheet or strip coated with tin or with non-metallic material:—

British Preferential Tariff	Free
Intermediate Tariff	Free

(To be designated as Tariff Item 386a)

Memorandum Series D No. 47 T.C. 37 is hereby superseded.

Hunters from Over the Border

TOURISTS from the United States entering at the Peace Bridge, Fort Erie, for the fall hunting in Canada, and the number of weapon permits on file awaiting the arrival of hunters, show marked increases over last year. This is reported to the *Review* by W. G. Stamp, Collector of Customs and Excise at that busy border port. This season the instances of hunters arriving with guns for which no permit had been previously obtained are rare, which indicates that the requirements in this respect have been well publicized in the United States and the necessary arrangements completed.

Customs officers are, of course, extending every courtesy in dealing with these visitors to the Canadian woods, and incidentally they hear some interesting stories from them. Recently when three hunters arrived at the Peace Bridge en route to Northern Ontario for deer, two of the men informed the officers that they were hunters of considerable experience, and stated that the third member of their party was but a novice, who could, however, by following their instructions, become a successful hunter. Each of them, for the benefit of their inexperienced friend, told in detail of the fine buck they had stalked and brought down with one shot. Their companion, having listened closely and watched with interest each of these descriptions with gestures, suddenly commenced to sneeze. His friends inquired solicitously, "What is the matter? Are you catching hay fever?" "No," he replied between sniffles, "it is just that I am allergic to buckshooting!"

Excise Duty Collections

COMPARATICE statement of excise duty collections, in Canada, during the months of September, 1940, and September, 1941:—

September, 1941, spirits, matured, $1,626,921; September, 1940, $1,198,975; September, 1941, spirits, unmatured, $137,247; September, 1940, $69,428. September, 1941, validation fee, $44,261; September, 1940, $80,212. September, 1941, malt, $2,108,802; September, 1940, $1,290,705. September, 1941, beer, $47,439; September, 1940, $26,387. September, 1941, malt syrup, $8,073; September, 1940, $4,180. September, 1941, cigars, $50,610; September, 1940, $43,728. September, 1941, cigarettes, $5,140,537; September, 1940, $3,592,807. September, 1941, manufactured tobacco, $904,833; September, 1940, $823,135. September, 1941, licences, $737; September, 1940, $1,718. September, 1941, Canadian Raw Leaf tobacco, $51,478; September, 1940, $23,824. September, 1941, total, $10,120,943; September, 1940, $7,155,103.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of September, 1940, and September, 1941:—

September, 1941, tobacco, cut, 2,207,472 pounds; September, 1940, 2,030,321 pounds; September, 1941, tobacco, plug, 277,564 pounds; September, 1940, 238,991 pounds. September, 1941, tobacco, snuff, 81,975 pounds; September, 1940, 70,519 pounds; September, 1941, cigarettes number 865,956,619; September, 1940, number 597,291,350. September, 1941, cigars, number 16,984,005; September, 1940, number, 13,752,796. September, 1941, Canadian Raw Leaf tobacco 514,791 pounds; September 1940, 238,240 pounds.

Canal Traffic in September

TRAFFIC through the Sault Ste. Marie canals in September, 1941, amounted to 14,400,742 tons as against 15,235,189 in August and 13,002,486 in September, 1940. The decrease from August was practically all in iron ore which dropped from 11,771,115 to 10,702,453 tons. Wheat, other grains, flour, soft coal and stone all showed increases over August shipments, and all but flour were heavier than in 1940.

The majority of commodities listed using the Welland Ship Canal showed decreases from the 1940 traffic, but increases of 58,982 tons in iron ore, 54,546 in soft coal, 28,851 tons in petroleum and other oils, 13,074 in pulpwood, and a few others, more than offset the decreases and increased the total from 1,615,549 tons in September, 1940, to 1,620,082 in September this year. Traffic on the St. Lawrence canals declined from 992,318 tons in September, 1940, to 944,012.

Re: Sales and Excise Taxes on Washing Machines

THE Minister of National Revenue has established the following regulations, under authority of Section 99 of the Special War Revenue Act:—

Effective October 1, 1941, sales and excise taxes are to be accounted for on the transfer of washing machines by manufacturers thereof to their unlicensed wholesale branches on the following basis. The rulings herein outlined supersede those previously issued.

(*a*) On all washing machines which are not advertised, labelled and sold as the product of the actual manufacturer, irrespective of whether such machines are stencilled with the name of the purchaser, the sales and excise taxes apply on the actual selling prices, except that, where the sales are at sales and/or excise tax included prices, the taxes may be computed accordingly. Deductions from such selling prices may be allowed in respect of prepaid transportation charges paid to independent carrier companies and shown separately on invoices and/or cash discount or other allowances actually granted from selling prices.

(*b*) On all sales of standard models for which regular list prices to users are maintained and which are sold and labelled as the product of the manufacturer, the sales and excise taxes will apply (subject to the proviso noted below) on the basis of the regular cash list selling price to the user (which must include the sales tax), less a discount of 50 per cent, the sales tax to be calculated, as included in the remainder. The amount of the sales tax so determined may then be deducted before calculation of the excise tax, which is to be computed at the current rate on the remainder.

Allowances for prepaid transportation charges and/or cash discount, or any other allowances, may not be deducted in addition to the discount of 50 per cent.

Proviso:—In any case where deduction of the 50 per cent discount from the sales tax included regular cash list selling price to the user results in a value for calculation of the excise tax lower than $40 per machine, both sales and excise taxes must be paid on a value of $40 per machine, i.e., sales tax $3.20 and excise tax $10 at current rates.

Where a manufacturer avails himself of the basis for tax calculation purposes outlined above, the taxes must be accounted for on transfer of his manufactured washing machines from his producing factory, whether on sale, consignment, or for stock in his own branches, and shall be paid not later than the last day of the month next succeeding that during which the transfer was made.

Every manufacturer who desires to use the method of calculation of the taxes outlined herein must file immediately with the Commissioner of Excise a copy of his published list prices to users, and must notify the Commissioner of all changes in such price lists, as they occur.

Overseas Export Clearances of Wheat

OVERSEAS export clearances of Canadian wheat during the week ending October 17 amounted to 2,186,116 bushels compared with 1,594,706 in the corresponding week last year. The accumulated total for the eleven weeks ended October 17 was 28,168,825 bushels compared with 18,160,176 in the corresponding period of the previous crop year.

Production of Flour in August

CANADIAN flour mills opened the new crop year with the largest August production of wheat ever recorded. The amount was 1,852,139 barrels compared with 1,291,451 for the same month last year. The percentage of output to the active reporting capacity was 82·3 compared with 53·8 in August, 1940. Total flour stocks amounted to 878,601 barrels compared with 1,035,728 in 1940.

Mill grindings of grains in August were as follows, with figures for August, 1940, in brackets: wheat 8,230,440 (5,898,846) bushels; oats 1,523,466 (1,235,109); corn 197,314 (242,973); barley 246,156 (297,513); buckwheat 600 (1,120); and mixed grain 1,756,662 (1,754,276).

Deeper Loading of Ships on Inland Waters

REFERRING to Memorandum Wm No. 45, collectors are advised that a further Order in Council (P.C. 6497), dated August 22, 1941, has been issued.

The effect of this Order in Council is to allow deeper loading for certain ships making voyages between ports in Canada OTHER THAN on any lakes or rivers, which are issued Load Line Certificates, form L.L 3 or L.L. 3 T, under the "Load Line Rules for ships making International Voyages other than Voyages between Canada and the United States of America on any lakes or rivers, and voyages from any place in Canada to any other place in Canada other than on any Lakes or Rivers", known as the General Load Line Rules.

This deeper loading will be indicated by a special emergency load line which will be marked in association with the existing load line marks on the ship's sides and will be indicated by the letters," SE ".

Any ship which is so marked and which carries a valid Load Line Certificate showing that this mark has been assigned, may be permitted to load to this mark during the summer period The seasonal load line marks are to remain unchanged. This regulation is now in force, and will remain in force until June 30, 1943.

HERE AND THERE

An informal ceremony took place in the office of C. F. Elliott, K.C., Commissioner of Income Tax, on October 15. The ladies' committee in charge of the sale of War Savings Stamps, having sold almost four thousand stamps, desired to present to the Commissioner the four thousandth stamp which completed the quota this committee had set for itself. Mr. Elliott said that the record was remarkable in view of the fact that the contributors were also buying War Savings certificates and War Savings bonds in addition to their other pledges and obligations. He expressed pride in the work of the committee but he insisted in purchasing the stamp, and he expressed his inteniton to continue as a regular purchaser.

Mr. Elliott congratulated the committee for having collected over 3,000 magazines, also playing cards, and for originating a copper fund for "smokes" and other comforts for the boys overseas having no next-of-kin. Having now sold over four thousand stamps the committee has set a quota of five thousand stamps for the coming year.

Conscience takes no holidays. Thomas Clark, Collector of Customs and Excise at Windsor, Ontario, received recently from an anonymous person in Detroit, the sum of $30 "conscience money". He also received $3 from a resident of Winnipeg. The amounts have been deposited to the credit of the Receiver General.

The Collector of Customs and Excise, St. Armand, Quebec, forwarded to the Department recently a communication which he had received from A. A. H. Gelineau, Customs-Excise Enforcement Officer at Morse's Line, Quebec, in which Officer Gelineau expressed his desire to forego twelve days of his statutory leave for the current year, to assist with the war effort in saving the expense of a relieving officer for this period.

In replying the Department expressed its appreciation of Mr. Gelineau's generous contribution to Canada's war effort.

Silver mining in Canada is not a distinct mining industry, inasmuch as silver or silver bearing minerals usually occur in association with other metals of economic value—with lead and zinc; with cobalt, nickel and arsenic; with lode and placer-free gold; in copper-gold and nickel-copper ores, and at Great Bear Lake with uranium and radium. Silver-lead-zinc mining is a very important industry in British Columbia and to a lesser extent in the Yukon. Canada can now furnish large quantities of these metals in their fine form, whereas in 1914, no refined copper, nickel or zinc, and only a comparatively small amount of lead was produced in this country.

Canada's production of silver in 1940 was 23,833,752 ounces compared with 23,163,629 in 1939. Mexico was the largest producer in the world with 82,638,167 ounces, and other large world producers were United States, 67,013,000; Peru, 19,000,000; Newfoundland 1,545,000; Boliva, 5,626,250. North America is the great repository of silver, producing in 1940, 175,011,882 ounces out of a total world production of 273,690,300.

Increasing numbers of visitors are making use of the bathing and swimming facilities at the hot mineral springs in Banff National Park in the Canadian Rockies. During the month of June, 1941, a total of 13,459 persons passed through the turnstiles at the hot springs as compared with 8,287 in June, 1940, an increase of 5,172 or more than 60 per cent.

The hot springs of Banff rank among the most radio-active waters on the North American continent. There are four main springs—the Upper springs, the Kidney springs, the Middle springs, and the Cave and Basin springs. The Kidney and Middle springs have not been developed but at the Cave and Basin and Upper springs magnificent outdoor swimming pools and bathhouses have been constructed. The bath-house and the pool at the Cave and Basin springs are usually open from May to September, while the Upper springs remain open the year round. Even in the winter months skiers and others engaged in winter sports take advantage of the opportunity to relax in the soothing waters. The springs issue from the rocks with temperatures from 85 to 115 degrees Fahrenheit, and the average flow of the four chief springs has been estimated to be in excess of 40,000 gallons an hour, or almost a million gallons daily.

By reason of their therapeutic qualities, these famous springs have attracted visitors from all parts of the world for more than half a century. It was their discovery in 1883 by railway construction engineers which prompted the establishment of Canada's first national park when an area of ten square miles surrounding the springs was set aside as Rocky Mountain Park.

Prince Edward Island National Park is rapidly gaining in tourist popularity. Attendance figures for the five months ended August 31, 1941, show that 36,496 persons visited the park compared with 33,028 in the corresponding period of 1940, an increase of 10 per cent. Established in 1937 and officially opened in 1939, Prince Edward Island National Park has already won acclaim as one of the outstanding recreational areas in the Maritimes.

The park contains an area of approximately seven square miles, extending along the north shore of the Island for a distance of about 25 miles. One of its most popular features is the broad sand beaches extending for miles along the Gulf of St. Lawrence. Shelving gradually out into deep water, these beaches provide safe bathing for children and adults under the most ideal conditions. Tempered by light breezes from the Gulf, the summer sunshine is enjoyed without the humidity that often prevails elsewhere. The salt water is surprisingly warm, considerably higher in temperature than at many points hundreds of miles to the south along the Atlantic Coast.

FRUIT AND VEGETABLE ORDERS

The Minister has directed that the application of the value fixed for Cucumbers imported into Canada, as per Fruit and Vegetable Bulletin No. 1 (1941), be suspended until further notice in respect of importation into the Provinces of Nova Scotia, New Brunswick and Prince Edward Island, effective on entries on and October 27, 1941.

The Minister has ordered that the fixed valuation for duty purposes on Green Peas, as set forth in Fruit and Vegetable Bulletin No. 7 (1941), be cancelled effective on entries on and after October 16, 1941.

The Minister has ordered that the fixed valuation for duty purposes on Prunes, as set forth in Fruit and Vegetable Bulletin No. 16 (1941), be cancelled effective on entries on and after October 4, 1941.

The Minister has ordered that the fixed valuation for duty purposes on Plums, as set forth in Fruit and Vegetable Bulletin No. 13 (1941), be cancelled effective on entries on and after October 4, 1941.

CANADA'S DOMESTIC EXPORTS

Canada's domestic exports in September, 1941, were valued at $139,970,168 as compared with $101,439,603 in September, 1940, a gain of $38,530,565. The total for the first nine months of this year aggregated $1,169,960,929 compared with $860,908,914 in the like period of 1940, an increase of $309,052,015. Foreign exports in September amounted to $2,921,007 compared with $1,338,593 a year ago, with the total for the nine months of this year at $14,640,664 compared with $8,403,057. These figures do not include gold.

Principal items of export in September were as follows with 1940 totals in brackets: wheat $9,163,299 ($8,197,601); wheat flour, $2,756,106 ($1,934,206); fish, $5,278,679 ($4,443,377); furs, $1,570,955 ($793,716); meats, $4,428,060 ($6,284,551); cheese $1,213,947 ($2,476,085); planks and boards $9,378,690 ($7,981,098); wood pulp $8,423,975 ($5,626,357); newsprint $13,919,047 ($14,368,002); automobiles and parts, $12,246,607 ($4,504,262).

Leading exports during the nine months ending September were as follows: wheat $120,547,327 ($88,606,103); wheat flour $36,885,569 ($20,202,898); fish, $25,930,541 ($23,145,172); furs, $14,057,554 ($12,038,588); meats, $58,396,611 ($46,289,067); cheese, $8,640,438 ($11,675,441); planks and boards $54,067,503 ($48,172,957); wood pulp, $62,237,819 ($44,497,275); newsprint $110,729,322 ($112,489,730); automobiles and parts, $114,787,366 ($34,139,184).

September Exports by Countries

Canada's domestic exports, excluding gold, amounted in September to $139,976,000 compared with $101,440,000 in September, 1940. Exports to Empire countries was $72,332,000 compared with $57,552,000 and to foreign countries $67,654,000 as against $43,888,000.

The following were the exports to leading countries with the 1940 figures in brackets: United Kingdom $54,158,000 ($44,402,000); United States $55,588,000 ($39,528,000); Egypt $6,635,000 ($481,000); British India $4,174,000 ($1,128,000); Australia $3,503,000 ($2,721,000); Newfoundland $3,189,000 ($1,405,000); British West Indies $2,300,000 ($1,753,000); British South Africa $2,146,000 ($3,715,000); New Zealand $870,000 ($921,000), Straits Settlements $687,000 ($174,000); Argentina $701,000 ($361,000); China $895,000 ($116,000); Brazil $566,000 ($376,000); Chile $325,000 ($123,000); Colombia $197,000 ($143,000); Cuba $230,000 ($166,000); Japan nil ($958,000); Mexico $375,000 ($462,000); Netherlands East Indies $254,000 ($98,000); Panama $79,000 ($62,000); Peru $182,000 ($111,000); Portuguese Africa $18,000 ($105,000); Sweden $2,000 (nil); Switzerland $124,000 (nil); Philippines $126,000 ($82,000); Uruguay $95,000 ($67,000); Venezuela $157,000 ($141,000).

Some of the important commodity exports in September were valued as follows, with the September 1940 figures in brackets: Non-ferrous metals, excluding gold, $21,260,000 ($15,620,000); automobiles and parts $12,258,000 ($4,504,000); machinery, other than farm $1,105,000 ($1,117,000); wheat $9,163,000 ($8,198,000); wheat flour, $2,756,000 ($1,934,000); alcoholic beverages $1,137,000 ($566,000); rubber $1,303,000 ($944,000); cattle except for stock $1,599,000 ($1,100,000); fishery products $5,279,000 ($4,443,000); raw furs $1,571,000 ($794,000); meats $4,428,000 ($6,285,000); butter $54,000 ($43,000); cheese $1,214,000 ($2,476,000); eggs $190,000 ($69,000); planks and boards $9,379,000 ($7,981,000); woodpulp $8,424,000 ($5,626,000); newsprint paper $13,919,000 ($14,368,000); chemicals $5,952,000 ($1,984,000).

PRODUCTION OF COAL AND COKE

Coal production in Canada during August was recorded at 1,356,917 tons compared with 1,398,145 in August, 1940, while the total for the eight months of 1941 aggregated 11,002,960 tons as compared with 10,916,798 in the corresponding period of 1940.

Coke production in August amounted to 266,000 tons compared with 259,000 in the previous month and 257,000 a year ago. Output during the first eight months of 1941 aggegated 2,060,000 tons as compared with 1,975,000 in the like period of 1940.

NEWS AND COMMENT

OTTAWA: The many friends of Colin H. MacDonald, one of the original members of the old Business Profits War Tax Branch under the late Mr. Breadner and now Inspector of Special Non-Resident Income Tax Levies, learned with deep regret that within six months his family has suffered the loss of two sons on active service.

His eldest son Neil, age 25, a C.S.M. with the Corps of Military Staff Clerks, who also left a widow and two children, was lost at sea by enemy action on May 1, 1941.

His second son Ian, age 19, a Sergeant Wireless Air Gunner in the R.C.A.F. was killed on active service on October 20, 1941.

Mr. MacDonald himself enlisted at Montreal with the Canadian Engineers during the last war but was discharged in Ottawa in December, 1914, as medically unfit. His brother Neil, a member of the 13th Battalion, R.H. of Canada Black Watch, was killed in action on April 22, 1915.

OTTAWA: The sixth annual competition of the National Revenue golf club for the Commissioners' golf trophy was held over the course of the Gatineau Golf Club on Saturday afternoon September 20, with sixty competing.

E. G. Holtby, Special Excise Tax Auditor, who won the trophy during 1938, was successful in defending it, winning with a net score of 64 (88-24), his card for the first and second nine being 45-43. The trophy had not been in competition for 1939 and 1940 owing to war conditions and this was reflected in the number of entrants this year, the number usually being over one hundred.

The ladies of the three divisions, Customs, Excise and Income Tax, played the same afternoon, over the first nine holes of the course in competition for the Jackson Shield, donated by Leon F. Jackson, Assistant Commissioner of Customs. This was won by Miss J. Tremblay, of the Minister's office, with a score of 48-15, net 33. A miniature golf trophy was presented to Miss Tremblay by Mr. Jackson.

The runner-up in the Commissioners' trophy was E. Driscoll, Customs Division, Port of Ottawa, with a net of 65. He took also the prize for the low net on the second nine. W. J. MacNeil, also of the Customs Division, won the low gross on the first nine, with 45. The low gross winner was F. Morin, Customs Division—81.

There was a fair representation from Prescott, including the former Collector, J. B. White. G. M. Tobin, also from Prescott, took second low gross. J. H. Hector, and G. W. Jones tied for low gross honours over the second nine, the latter winning the toss. J. G. Forsyth, Income Tax Division, won the net prize on the second nine.

Miss B. I. Fellowes, Income Tax, won the low gross for the first nine among the ladies, Miss Edith Anderson and Miss Mary Black taking low gross, 18 holes, and net prize over the same distance, in that order.

The competition was successful in every respect with the prizes being fairly evenly distributed over the three divisions of the Department. The usual dinner dance was omitted.

The winners of the Commissioners' trophy in the past were: R. Sharp, Income Tax, 1934; J. H. Hector, Excise, 1935-1936; J. R. Thompson, Excise, 1937; E. G. Holtby, 1938, repeating this year.

The eighth annual tournament for the Nauman Cup was played over the Glenlea course on Saturday afternoon, August 30, with J. H. Hector winning the main award for the second time in eight years, 86-15 (71). The runner-up was S. G. Ogilvie, who also shot an 86, winning the low gross prize. Miss J. Tremblay shot a 54 over the first nine, to capture the ladies' prize, with Miss Mary Black winning the low gross with a 58. The hidden hole prize was won by Miss J. Henderson with a six on number two and E. G. Holtby winning with a three on the hole of the same number. The best handicap prize was awarded to L. B. Kane, 95-25, net 70. The prizes were presented in the evening at the dinner held in the club house.

OTTAWA: F. W. Robertson, Customs Appraiser, at headquarters, died October 1, 1941. Mr. Robertson was first appointed to the Customs Service as Assistant Investigator of

Values, Appraisers Branch, in 1932. In 1935 he was appointed Customs Reviewing Appraiser, Grade I, and three years later was made Customs Appraiser. Mr. Robertson was born at Goulais Bay, Ontario, in 1904. He was popular with his co-workers and his untimely death is deeply regretted.

HALIFAX: The past automobile tourist season in Nova Scotia proved to be one of the busiest on record. According to figures released by the Nova Scotia Information Bureau, a total of 14,293 United States cars crossed the Nova Scotia-New Brunswick border during the past season, an increase of over three thousand cars compared with last year's total. Cars of Canadian vacationists and commercial travellers reported outward numbered 5,369 as against 4,279 last year.

The past few years have shown a gradual increase in tourist travel in Nova Scotia, the highest mark being reached at the end of this second year of war. The heaviest influx of United States cars occurred in August. Local week-end touring continued to be very light as the majority of motorists in the Maritimes have complied readily with the war-time restrictions imposed on gasoline consumption.

Tourists have reported that the fishing season in Nova Scotia was exceptionally good this year. A large number of United States sportsmen were attracted by both the fishing and hunting prospects.

WINNIPEG: An all-time high in Customs-Excise revenue for the port of Winnipeg was collected during the month of September, when revenue totalled $1,894,783, a net increase of $722,358 compared with September, 1940, when $1,172,425 was collected. Collections in detail were as follows: Customs import duties $374,764, increase $51,228; import sales tax $104,131, increase $16,615; import Excise taxes $4,130, increase $791; war exchange tax $159,673, increase $18,624; domestic Excise taxes $959,484, increase $518,143; Excise duties $291,898, increase $116,973; sundry collections $704, decrease $17.

HAMILTON, ONT.: The port of Hamilton collected a total of $17,471,546 in Customs-Excise revenue in the six months' period, April 1 to September 30, 1941, as against $13,172,011 in the corresponding period of 1940, a net increase of $4,299,535. Import duty totalled $3,027,193, a decrease of $376,939; war exchange tax $2,986,221, increase $1,830,007; sales tax on imports $684,396, increase $336,866; Excise tax on imports $184,000, increase $125,803; sales and Excise taxes (domestic) $7,345,571, increase $2,300,729; Excise duty $3,242,110, increase $83,301; sundry collections $2,055, decrease $232.

Customs postal branch collections at Hamilton for the month amounted to $69,249, an increase of $12,178, while the number of parcels handled was 18,862, a drop of 627. At the express branch $363,599 was collected, a gain of $183,167, while packages collected numbered 15,695, an increase of 526.

MONTREAL: Business transacted at the Customs express and postal branches, Montreal, during the month of September last compared with September, 1940, was as follows: express branch—collections $421,667, increase $95,823; packages received 13,953, decrease 1,838; entries 3,470, increase 542; postal branch—collections $80,268, decrease $18,560; parcels received 22,098, increase 331; parcels cleared 21,844, increase 805; entries 1,963, increase 240.

TORONTO: Revenue collected at the Customs express branch, Toronto, during the month of September, amounted to $320,628, an increase of $15,944 compared with September, 1940. Packages received numbered 13,202, a decrease of 4,363, entries 4,335, an increase of 87. Collections for the month at the Customs postal branch totalled $96,426, a drop of $6,336, while packages received numbered 29,247, decrease 3,570, packages delivered 27,525, decrease 3,790, entries 2,837, increase 97.

WINDSOR: Automobile and passenger traffic through the port of Windsor, Ontario, during the month of September, with figures for September, 1940, in brackets, was as follows: automobiles inward 90,588 (90,561), outward 100,783 (99,300), entered under travellers' vehicle permits 21,810 (19,460), entered for periods of 48 hours or less 41,987 (39,712), trucks inward 3,408 (3,479), outward 4,122 (4,058), buses inward 337 (nil), outward 342 (nil), passengers inward 389,321 (355,363), outward 421,767 (381,309).

JUST AMONG OURSELVES

OCTOBER - NOVEMBER

ADDITIONS

NOVA SCOTIA

HALIFAX: M. E. Hines, Stenographer, Grade 1.

NEW BRUNSWICK

SAINT JOHN: B. C. Stack, Stenographer, Grade 1.

QUEBEC

MONTREAL: M. C. D. J. Prevost, Clerk, Grade 1; G. Swinburne, Clerk, Grade 1.

ONTARIO

LONDON: W. E. Hodgins, Clerk, Grade 1.

ADMINISTRATIVE

Fern L. Brand, Clerk, Grade 1, Fernand Briand, Clerk, Grade 1; M. G. H. Charette, Clerk, Grade 1; M. A. G. Godreau, Clerk, Grade 1; Edgar Hough, Clerk, Grade 3; M. J. L. A. J. Lanouette, Clerk, Grade 1; J. L. C. Parent, Office Boy.

AUDIT

QUEBEC

MONTREAL: N. M. McPhee, Excise Tax Auditor, Grade 2; W. A. Williams, Excise Tax Auditor, Grade 2.

QUEBEC: J. E. B. Cloutier, Excise Tax Auditor, Grade 2; M. J. L. Houle, Stenographer, Grade 1; J. O. Letarte, Excise Tax Auditor, Grade 2; L. P. Letarte, Excise Tax Auditor, Grade 2.

ONTARIO

OTTAWA: L. E. Lugsdin, Excise Tax Auditor, Grade 2.

MANITOBA

WINNIPEG: Olga Petrosky, Stenographer, Grade 1.

ALBERTA

EDMONTON: E. S. George, Excise Tax Auditor, Grade 2; R. H. McKay, Stenographer, Grade 1.

BRITISH COLUMBIA

VANCOUVER: Bessie Fawkes, Stenographer, Grade 1; E. C. Nicholson, Stenographer, Grade 1.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: T. W. Mullane, Customs Appraiser, Grade 1 (Retired).

PORT HAWKESBURY (St. Peters): C. M. Morrison, Sub-Collector of Customs and Excise (Limited Service Outport) (Retired).

QUEBEC

HUNTINGDON (Hemmingford): W. M. Sample, Customs Excise Examiner (Limited Service Outport) (Died).

MONTREAL: A. Z. Feinholtz, Clerk, Grade 1 (Resigned); Joseph Messier, Senior Customs Excise Clerk (Died); J. D. Milord, Labourer, Services terminated.

ONTARIO

CHATHAM: S. Wain, Customs Excise Examiner (Retired).

OTTAWA: B. D. Rose, Typist, Grade 1 (Resigned).

SARNIA: T. A. Gough, Senior Customs Excise Clerk (Retired).

TORONTO: G .E. B. Black, Customs Truckman (Retired); D. J. Finch, Clerk, Grade 1 (Resigned); H. L. McCormack, Computing Clerk (Retired).

ALBERTA

LETHBRIDGE: Charles Westley, Customs Excise Cashier (Retired).

BRITISH COLUMBIA

NANAIMO: R. J. Hackwood, Clerk, Grade 1 (Resigned).

VANCOUVER: James Brown, Principal Clerk (Retired).

ADMINISTRATIVE

O. G. Baker, Typist, Grade 1 (Resigned); J. E. Maluish, Stenographer, Grade 1 (Resigned); F. W. Robertson, Dominion Customs Appraiser, Grade 1 (Deceased), Helen Sullivan, Stenographer, Grade 3 (Resigned).

INVESTIGATION—VALUES

OTTAWA: A. H. Allan, Investigator of Values (Retired.

VANCOUVER: T. W. Mouat, Dominion Customs Appraiser, Grade 4 (Retired).

AUDIT

QUEBEC

MONTREAL: L. H. Hall, Excise Tax Auditor (Resigned).

ONTARIO

TORONTO: D. F. S. Ballantyne, Excise Tax Auditor, Grade 2 (Retired).

PROMOTIONS

QUEBEC

MONTREAL: J. L. Bernard, from Customs Excise Clerk to Express and Postal Computing Clerk; J. W. A. Dansereau, from Customs Excise Clerk to Express and Postal Computing Clerk; Ernest Enright, from Customs Excise Clerk to Express and Postal Computing Clerk; A. G. Ross, from Customs Excise Cashier, Grade 8 Port to Principal Clerk; T. Ruffet, from Senior Customs Excise Clerk to Principal Warehouse Record Clerk.

ONTARIO

TORONTO: R. C. Evis, from Clerk, Grade 1, to Clerk, Grade 2; J. L. Wilson, from Express and Postal Computing Clerk to Customs Appraiser, Grade 1.

MANITOBA

WINNIPEG: T. C. Luty, from Clerk, Grade 1, to Customs Excise Examiner; J. C. MacKay, from Typist, Grade 2, to Customs Excise Clerk.

BRITISH COLUMBIA

VANCOUVER: J. S. Johnstone, from Customs Guard to Customs Excise Examiner.

ADMINISTRATIVE

L. A. White, from Principal Clerk to Supervisor, Customs Excise Stamp Branch.

PROMOTIONS AND TRANSFERS

MANITOBA

C. M. Carter, from Stenographer, Grade 1, Excise Inspection (Winnipeg), to Customs Excise Examiner, Winnipeg.

TRANSFERS

NEW BRUNSWICK

G. E. Clarke, from Customs Excise Enforcement Officer, Saint John (Beaver Harbour), N.B., to Customs Excise Enforcement Officer, Saint John (Black's Harbour), N.B.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1940 AND 1941

——	1940	1941	Increase	Decrease
	$ cts.	$ cts.	$ cts.	$ cts.
Customs Duties	13,596,441 14	16,050,305 56		
Less Refunds and Drawbacks	1,973,896 48	1,506,415 08		
Net	11,622,544 66	14,543,890 48	2,921,345 82	
Excise Taxes	25,917,847 81	43,025,862 18		
Less Refunds and Drawbacks	698,430 23	708,352 12		
Net	25,219,417 58	42,317,510 06	17,098,092 48	
Excise Duties	8,694,605 75	10,620,970 41		
Less Refunds and Drawbacks	42,473 82	89,227 16		
Net	8,652,131 93	10,531,743 25	1,879,611 32	
Sundry Collections	69,762 10	63,878 88		
Less Refunds	8 00	6 60		
Net	69,754 10	63,872 28		5,881 82
Net Totals	45,563,848 27	67,457,016 07	21,899,049 62	5,881 82
Net Increase			21,893,167 80	

TOTALS FOR SEVEN MONTHS

——	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	81,374,808 75	91,479,703 90		
Less Refunds and Drawbacks	7,877,998 64	10,963,395 81		
Net	73,496,810 11	80,516,308 09	7,019,497 98	
Excise Taxes	137,527,212 69	249,119,395 84		
Less Refunds and Drawbacks	2,419,411 80	5,532,957 29		
Net	135,107,800 89	243,586,438 55	108,478,637 66	
Excise Duties	51,781,865 86	63,621,641 93		
Less Refunds and Drawbacks	778,958 21	691,369 79		
Net	51,002,907 65	62,930,272 14	11,927,364 49	
Sundry Collections	372,006 41	412,545 46		
Less Refunds	373 29	60 05		
Net	371,633 12	412,485 41	40,852 29	
Net Totals	259,979,151 77	387,445,504 19	127,466,352 42	
Net Increase			127,466,352 42	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1940 AND OCTOBER 1941

——	October 1940	October 1941	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	9,557,703 16	30,548,915 77	20,991,211 61	

TOTALS FOR SEVEN MONTHS

——	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	153,209,950 30	374,613,441 36	221,403,491 06	

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to October inclusive of the fiscal years 1940-41 and 1941-42. (Decrease marked *).

Districts	1940-41	1941-42	Increase or Decrease
	$ cts.	$ cts.	$ cts
Charlottetown	564,078 62	548,102 79	*15,975 83
Halifax	2,919,544 28	9,108,550 98	6,189,006 70
Saint John	1,750,671 65	5,320,048 35	3,569,376 70
Quebec	2,103,798 05	6,182,468 79	4,078,670 74
Montreal	41,056,421 03	103,204,040 46	62,147,619 43
Ottawa	8,626,938 70	23,565,232 75	14,938,294 05
Kingston	539,677 93	1,741,100 59	1,201,422 66
Belleville	823,330 00	2,143,439 30	1,320,109 30
Toronto	50,080,478 07	106,701,372 37	56,620,894 30
Hamilton	11,437,879 48	30,066,734 21	18,628,854 73
London	11,514,952 14	27,040,203 79	15,525,251 65
Fort William	782,855 90	2,837,514 79	2,054,658 89
Winnipeg	4,706,649 94	13,687,838 01	8,981,188 07
Regina	545,681 32	1,853,786 65	1,308,105 33
Saskatoon	329,211 58	1,200,969 73	871,758 15
Calgary	2,289,240 56	5,094,319 46	2,805,078 90
Edmonton	878,448 20	2,304,700 57	1,426,252 37
Vancouver	12,111,116 15	31,724,299 60	19,613,183 45
Yukon	148,976 70	288,718 17	139,741 47
Total	153,209,950 30	374,613,441 36	221,403,491 06

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The National Revenue Review

The Minister's Christmas Greeting

I DESIRE to extend most cordial Christmas Greetings and Best Wishes for the New Year to all members of the Department of National Revenue and to their families.

I know that every member of this Department joins with me in sending best wishes for a safe and early return to those of our number who have volunteered for active service.

Colin Gibson

December, 1941

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LIBRARY

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Christmas Again

AMID the welter of war comes the Christmas season. The din of battle, on land, sea, and in the air, sounds on the anniversary of the Birthday of the Prince of Peace. But our hearts do not fail us. The job must be done, and done thoroughly this time. And so through the medium of the Review Mr. Scully, Mr. Sim, and Mr. Elliott, the three Commissioners, express once again to all their good wishes for the Christmas season and the New Year. Many of us have sons on active service in the armed forces of His Majesty. The record of enlistments by members of the three Divisions of National Revenue, Customs, Excise and Income Tax is a good one. As the younger men go to battle, those of us to whom this privilege is denied by the weight of years, or by other causes, carry on the ever-increasing work and responsibilities of the Department. For the fourteenth consecutive year, the *Editor* joins the three Commissioners in their good wishes to all in the National Revenue service. The tunnel may be dark and long but there is daylight at the end of it.

Serving the Public at Christmas Season

PROMPT and courteous service is given the public at the Christmas and New Year season by the staffs of the Customs postal and express branches throughout Canada when the number of parcels handled is greatly increased. In view of this extra holiday season service, Collectors of Customs and Excise make special arrangements. The following article has been prepared from reports furnished the *Editor* by Collectors at certain of the larger Customs-Excise ports.

At Toronto

E. D. Lennie, Collector at Toronto, forwarded to the *Editor* reports of the superintendents of the Customs postal and express branches covering seasonal activities at this port. S. G. Taylor, Superintendent of the Customs postal branch, reports as follows:—

It is expected this branch will be augmented by the addition of several clerks from other departments of the port. A. McCormack, Principal Clerk of the Record Room, who has had considerable experience in the separation of dutiable and non-dutiable mail matter, will have direct supervision over the Sortation branch.

It is not expected that there will be a great influx of parcels from the United Kingdom. It is therefore considered that the British mails will be much lighter this year.

In view of the number of United States parcels which have been arriving, it is expected this number will be increased considerably by Christmas gifts from the United States, especially considering the large number of American civilians throughout Canada and the many who are in the active forces.

During the period of the Christmas rush, no vacation or leave of absence is permitted from December 15 to January 1. A number of clerks will also be asked to arrive earlier in the morning, if necessary, to place in the bunks any excessive number of parcels received for examination. An additional clerk will also be allocated to the night sortation staff as considerable mail is handled from 6 o'clock p.m. until 2 o'clock a.m.

With these arrangements, it is not expected that any difficulty will be experienced, especially in view of the co-operation between the Customs sortation staff and the postal authorities.

All mail will be dealt with as it arrives, the work being completed as usual day by day promptly.

P. J. Barnett, Superintendent of the Customs express branch, reports:—

To handle the increase in the express branch business hours are extended from 5 o'clock to 6 and all statutory leave is cancelled from December 15 to January 3.

The business at the express branch during the past year has been very steady both as to packages and collections. We expect to have an increase in gifts being imported this year, owing to the large number of United States citizens in the army and air force located in this district. An all-out effort will be made to see that they receive their gifts in time.

At Hamilton

A. Ballentine, Collector at Hamilton, submitted the following to the Review:—

Under the immediate direction of W. J. Sherring, Senior Clerk of the Customs express and postal parcels branch here, the usual special arrangements have been made to handle the increased volume of business through that branch during the Christmas period. Should additional help be found necessary, clerks who can be spared for a temporary period from other branches at this time of the year will be assigned to the express and postal parcels branch in order to give the most efficient service possible to the public. From December 15 to January 3 the Customs postal branch will be open to the public until 6 p.m. each working day.

At Winnipeg

J. G. Matheson, Superintendent of the Customs express branch, Winnipeg, states that it is expected the volume of express parcels to be handled during the Christmas season this year at the express branch will be in excess of that handled in the last few years. Express parcels destined for Portage la Prairie and district will this year be cleared through this office.

Officers of the express branch will endeavour to give the public prompt and efficient service so that all parcels, whether merchandise for sale or Christmas gifts, are delivered with as little delay as possible.

The Superintendent of the Customs postal branch at Winnipeg, E. W. Prowse, reports:—

As usual, this office will remain open late, from December 15 to January 3, inclusive, and sufficient staff will be assigned to handle the extra work of clearing Christmas and New Year's parcels.

It is expected that there will be a considerable decrease of British parcels and possibly an increase in parcels from the United States.

At Vancouver

At Vancouver A. Carmichael, Collector, informs the Review that the Customs parcel post branch which is under the supervision of acting Superintendent A. J. Leitch, will be prepared for the usual increase in business anticipated in that branch at the Christmas season. The eight counter wickets will be fully manned by the regular computing staff and two cashiers.

The staff of this branch will be augmented by assistance drawn from other branches in order that the public may receive prompt and courteous service as in previous years.

During the last Christmas and New Year seasons—December 14, 1940, to January 4, 1941 (inclusive)—the following dutiable packages were handled in this branch—foreign packages received 5,456, British packages received 930, registered packages received 246, total 6.632, a slight decrease compared with the previous year. Duty and taxes collected amounted to $9.223, the latter being a decrease compared with the previous year.

The Customs express branch, under the supervision of Superintendent A. J. Hopgood, is not usually affected to the same extent as the parcel post branch at the Christmas season. However, preparations are likewise being made in this branch to ensure that business will be handled efficiently.

During the past Christmas and New Year season, 3,963 packages were received, having a value of $72,679, on which the duty and taxes collected amounted to $23,722, a substantial increase over the previous year.

Little Envoys of Goodwill

IN the midst of the turmoil of war the amenities of life still have their place. This Christmas as usual little Canadian girls will have their new dolls, chiefly made in Canada. This country has even become a centre of doll production, shipping these toys to all parts of the world, excepting of course, the aggressor nations. These are Canada's little envoys of goodwill. Canadian dolls are strictly up-to-date. They are unbreakable, life-like, often beautiful and stylish. Also, styles must conform to the latest prevailing in the country to which the doll is to be sent. However, there are dolls for all purses and these range from the naked ten cent babies to the artfully designed miniature girls costing one hundred dollars or more.

The designing of dolls and doll clothes calls for imagination and skill. Expert seamstresses convert organdie, gingham and cotton into dolls' clothes.

Until recently dolls were not miniature representations of living youngsters whose features are familiar everywhere. To-day some of the most popular dolls are excellent likenesses of well-known little girls made famous by the "movies". One such doll may have a wardrobe made up of accurate copies of clothes that the youthful star of the "movies" has worn in her pictures.

Old Santa knows that this year as usual Canadian dolls must have a big place in his bulging pack when on Christmas eve he visits the homes of the children.

They Got Their Man

SIXTY yards of chilly sea separating an island off the northern Nova Scotia coast did not form an impregnable defense for a Maritime moonshiner who was arrested recently by members of the R.C.M. Police after an exciting chase.

The lack of a boat to negotiate the stretch of deep water did not deter two of the three investigating constables who, on looking over toward the island saw their quarry disappear into a fishing shack. The sound of breaking glass could then be clearly heard.

Fearing that the law-breaker would succeed in disposing of all the evidence of illicit distillation before they could effect his arrest, two of the "Mounties" hastily threw off their outer clothing and plunged into the water. When the leading constable was half-way over he saw the man run from the shack carrying a still and a jug which evidently contained some of the product of his operations. These he threw into the sea.

Reaching shore the swimmers took the moonshiner's boat and went back for their companion. Returning to the island they took up the chase which led them for more than a third of its length of a mile and a half. Capturing their man they escorted him to the mainland and custody.

By their prompt action they had defeated the attempt to dispose of the evidence, sufficient spirits and wash remaining for production as exhibits in court, and a conviction followed.

Large Revenue Increase at Windsor

ACCORDING to figures furnished the Review by Thomas Clark, Collector of Customs and Excise, revenue at the port of Windsor, Ontario, for the first six months of this fiscal year, April 1 to September 30, totalled $11,773,380 as against $6,579,884 for the corresponding period last year, a net gain of $5,193,495, or nearly 80 per cent. Collections from domestic Excise tax alone amounted to $4,591,768, an increase of $2,585,902, while Customs duty receipts totalled $3,901,626, increase $945,292; war exchange tax $2,283,466, increase $1,341,-832; sales tax on imports $600,218, increase $182,110; Excise duties $289,910, increase $100,-148; Excise tax on imports $97,115, increase $39,460; sundries $9,277, decrease $1,249.

During the month of October a total of 77,072 automobiles reported inward through Windsor, via the Windsor-Detroit tunnel and the Ambassador Bridge, compared with 78,223 during October, 1940, while 75,950 cars were cleared outward in October this year as against 78,789 in October, 1940. Other totals for the respective months were as follows: cars entered under travellers' vehicle permits 15,557 (14,203); cars entered for 48 hours or less 37,066 (32,713); trucks inward 4,062 (4,107); outward 4,925 (4,705); buses inward 288 (nil); outward 287 (nil); passengers inward 355,015 (328,208), outward 354,248 (329,844).

Increased Collections at Quebec

RECORDING a gain of over fifty per cent over the corresponding period of 1940, Customs-Excise revenue at the port of Quebec for the first six months of this fiscal year, April 1 to September 30, 1941, totalled $6,440,186, as against $4,215,418 for the same months last year, a net increase of $2,224,768, J. S. deBilly, Collector, informs the Review. Collections in detail were as follows: import duty $823,022, decrease $19,238; war exchange tax $528,055, increase $338,599; sales tax on imports $209,822, increase $2,426; Excise tax on imports $9,268, decrease $8,054; Excise taxes $2,383,502, increase $1,151,528; Excise duty $2,484,903, increase $759,633; sundry collections $1,614; decrease $127.

Customs entries for the six months period numbered 10,674, decrease 2,692; Excise tax entries 5,429, increase 1,272; Excise duty entries 3,613, increase 1,437; manifests received 6,011, decrease 583.

Collections at the Customs postal branch at Quebec amounted to $27,729, in the six months period, as against $36,527 for the same months last year, a drop of $8,798. At the Customs express branch $33,383 was collected compared with $60,777, a decrease of $27,394.

Notes on the Tourist Season

UNITED States automobiles crossing into Canada during September for touring and other purposes numbered 392,915. This total was approximately the same as that for the same month last year, but substantially below the total for September, 1939. In the non-permit (local) travel group, the number of United States cars entered in September, 1941, was 263,298 compared with 254,524 entered in September, 1940, and 299,863 in September, 1939, while entries of travellers' vehicles on permit numbered 117,005 as against 118,818 in September last year and 169,745 in September, 1939.

In considering September automobile tourist traffic in different years, however, the position of the Labour Day holiday is important, and affects the total figures for the calendar month. For example this year Labour Day fell on September 1, and thus all the heavy influx of week-end travel occurred in August. On the other hand in 1939 Labour Day came on September 4 and virtually all the inflow took place in September. This circumstance explains a large part of the falling-off in numbers in September, 1940, and 1941.

The largest number of travellers' vehicle permits (combining 60-day and 6-month classifications of former years) to be issued by any province was 76,837, issued by Ontario, which

province entered also the largest number of cars in the non-permit class, namely 191,877, and of United States commercial vehicles, namely, 6,045. Quebec issued the second largest number of travellers' vehicle permits totalling 23,007, followed by British Columbia 7,776, New Brunswick 6,039, Manitoba 1,483, Alberta 965, Saskatchewan 784, Nova Scotia 114.

A classification according to ports shows Windsor in first place as regards total entries of all classes of United States automobile tourists. Cars entered under travellers' vehicle permits at this port numbered 21,716. Fort Erie, in second place, issued 18,653 such permits and Niagara Falls 17,491. Other busy points of entry for this type of traffic were: Sarnia, Ont., 6,180, Lacolle, Que., 5,676, Lansdowne, Ont., 5,332, Pacific Highway, B.C., 3,696, Phillipsburg, Que., 3,930 Rock Island Que., 2,766, St. Stephen, N.B., 2,557.

Canadian cars returning to Canada are classified by length-of-stay depending on whether they were abroad for more or less than 24 hours, in addition to commercial vehicles which comprise Canadian trucks which have been travelling in the United States for commercial purposes. During September 64,603 Canadian cars were cleared inwards. Of these 46,651 cars had been abroad for periods of 24 hours or less, 6,463 for periods over 24 hours, while 11,489 were commercial vehicles. Pacific Highway entered 822 Canadian cars returning after stays abroad of over 24 hours. Niagara Falls entered 588 cars of this class, and Windsor 538. The largest number of Canadian cars entered at any one point after stays abroad of one day or less was 6,440, cleared inwards at Niagara Falls, while the second largest number was 5,350, entered at St. Stephen, and the third largest 3,757, entered at Edmundston, N.B. Edmundston also took first place as regards the entry of Canadian commercial vehicles during September with a total of 1,917, followed by Walkerville, Ont., with a total of 1,492 and by Fort Frances with 1,090.

Largely Increased Excise Revenue

EXCISE revenue collected during the past fiscal year increased over sixty per cent compared with 1939-40, according to figures furnished by the Department's Collectors and Sub-Collectors throughout the Dominion. Totals for the respective years were $380,059,033 and $234,953,610, a difference of $145,105,423. Revenue was made up of Excise tax totalling $289,001,940, an increase of $119,298,885, and Excise duty totalling $91,057,093, an increase of $25,806,538.

Well over one half of the Excise tax proceeds was derived from the domestic sales tax, a total of $156,749,423, while other Excise tax collections were made up as follows: War Exchange tax $61,932,029, sales tax on importations $27,786,710, sugars $11,546,715, automobiles, rubber tires and tubes $10,286,147, other manufacturer's tax $7,641,606, stamps $4,574,403, Excise tax on importations $4,014,219, transportation and telephones $1,848,158, toilet preparations and soap $1,443,654, special Excise tax of 3 per cent on importations $1,007,988.

The largest revenue under Excise duty collections was derived from tobacco, amounting to $54,893,927, followed by spirits $17,695,951, malt $16,801,740, validation fee $664,778, cigars $522,875, beer $324,004, malt syrup $108,681, licences $45,137.

Excise revenue according to provinces received during the past fiscal year, was as follows: Ontario—taxes $161,514,970, duties $20,244,140; Quebec—taxes $86,303,018, duties $61,781,012; British Columbia—taxes $14,156,759, duties $2,427,531; Manitoba—taxes $8,093,605, duties $1,980,487; Nova Scotia—taxes $5,943,809, duties $1,069,480; Alberta—taxes $5,166,848, duties $1,830,945; New Brunswick— taxes $4,765,012, duties $700,270; Saskatchewan—taxes $2,432,145, duties $973,595; Prince Edward Island—taxes $154,255, duties $39,365.

The largest Excise revenue collected according to ports was as follows: Montreal—taxes $71,466,553, duties $55,795,886; Toronto—taxes $59,235,338, duties $3,543,350; Hamilton—taxes $15,052,639, duties $6,129,719; Walkerville—taxes $11,871,022, duties $2,508,236; Windsor—taxes $11,565,368, duties $361,699; Vancouver—taxes $11,119,635, duties $1,282,362; Winnipeg—taxes $7,686,937, duties $1,980,479; Sarnia—taxes $6,669,020, duties $76; Ottawa—taxes $5,858,994, duties $605,564; Chatham—taxes $4,638,355; duties $898; Quebec—taxes $3,878,245, duties $4,045,227; Saint John—taxes $3,380,340, duties $346,427.

Further interesting items concerning Excise statistics for the past fiscal year are included in the following: Proof spirits manufactured totalled 14,641,842 gallons, an increase of 2,820,524 gallons compared with the 1939-40 output. Of this total Ontario manufactured 8,044,311 gallons, Quebec 6,240,826 gallons and British Columbia 356,704 gallons. Beer production totalled 79,006,028 gallons, an increase of 12,509,899 gallons. Production was spread over all the provinces except Prince Edward Island. The largest producer was Quebec with an output of 30,684,734 gallons, followed by Ontario with an output of 29,206,247 gallons. Quebec was by far the heaviest tobacco producer, turning out 25,433,778 pounds out of a total for the Dominion of 28,748,667 pounds. Ontario produced 3,209,523 pounds. Snuff production totalled 852,267 pounds, practically all of it coming from Quebec. The output of cigarettes in the past fiscal year increased to 8,153,351,456 from a total of 7,352,023,368 for the previous fiscal year, an increase of over eight hundred million cigarettes. Quebec's share in this production was 7,186,210,855, the remainder totalling 967,140,601 coming from Ontario.

Excise Duty Collections

COMPARATIVE statement of excise duty collections, in Canada, during the months of October, 1940, and October, 1941:—

October, 1941, spirits matured, $2,429,082; October, 1940, $1,862,650. October, 1941, spirits, unmatured, $147,251; October, 1940, $80,832. October, 1941, validation fee, $43,193; October, 1940, $67,984. October, 1941, malt, $2,149,780; October, 1940, $1,400,791. October, 1941, beer, $31,730; October, 1940, $30,934. October, 1941, malt syrup, $9,069; October, 1940, $8,695. October, 1941, cigars, $59,036; October, 1940, $49,724. October, 1941, cigarettes, $5,039,017; October, 1940, $4,402,949. October, 1941, manufactured tobacco, $905,459; October, 1940, $878,947. October, 1941, licences, $1,793; October, 1940, $2,387. October, 1941, Canadian Raw Leaf Tobacco, $43,396; October, 1940, $26,735. October, 1941, total $10,858,810; October, 1940, $8,812,632.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of October, 1940, and October, 1941:—

October, 1941, tobacco, cut, 2,219,903 pounds; October, 1940, 2,119,076 pounds; October, 1941, tobacco, plug, 269,263 pounds; October, 1940, 281,704 pounds; October, 1941, tobacco, snuff, 80,585 pounds; October, 1940, 69,926 pounds. October, 1941, cigarettes, number 844,291,949; October, 1940, number 747,063,787. October, 1941, cigars, number 18,989,252; October, 1940, number 16,735,513. October 1941, Canadian Raw leaf tobacco, 433,966 pounds; October, 1940, 267,357 pounds.

Canal Traffic in October

TRAFFIC passing through the Sault Ste. Marie Canals, Canadian and United States locks, amounted to 13,923,403 tons in October, 1941, compared with 12,970,912 in October, 1940. Wheat and soft coal accounted for the gain. Welland Ship Canal traffic in October amounted to 1,687,535 tons compared with 1,490,967 a year ago, and the St. Lawrence Canals 948,282 tons compared with 1,069,998.

Foreign Exchange Control Board

EFFECTIVE immediately and up to and including December 31, 1941, Instruction to Collectors of Customs and Excise No. 8 (b) as shown on page 35 of Memorandum WM No. 2 (Second Revision) is varied by adding the following:—

" (ii) Goods exported as gifts of a value not exceeding $25 per shipment."

This instruction temporarily withdraws the requirement that Form B be approved by an authorized dealer for goods exported for no payment to facilitate the shipment of Christmas gifts.

Tariff Changes by Order in Council

BY Order in Council (P.C. 8591), dated November 4, 1941, passed under the authority of Section 284, paragraphs (*k*) and (*m*) of the Customs Act, it is ordered that, effective October 15, 1941, and until further ordered, the undermentioned product shall be accorded the tariff treatment hereunder indicated:—

Rennet casein for use in Canadian manufactures

British Preferential Tariff	Free
Intermediate Tariff	5 p.c.
General Tariff	5 p.c.

(To be designated as Tariff Item 835)

By Order in Council (P.C. 8323) dated October 28, 1941, Order in Council (P.C. 2980) dated November 30, 1931, granting free entry of Mandarins and Tangerines when grown in Japan and imported into Canada direct from that country, is revoked, effective from the twenty-fifth day of October, 1941.

Memorandum No. 477 dated December 3, 1931, is cancelled.

Re: Sales Tax on Clothing

THE Minister of National Revenue has established the following regulations, under authority of Section 99 of The Special War Revenue Act:

Effective November 1, 1941, sales tax is to be accounted for on the transfer of clothing and wearing apparel of all kinds, except boots and shoes, by manufacturers to their unlicensed wholesale branches, on the following basis:—

Sales to Wholesalers and Jobbers;

Sales to Chain or Departmental Stores:

Sales of Clear-outs, Job Lots and Uniforms; except Military, Naval or Air Force uniforms which are ordered and paid for by individuals and made to their own measurements or which are sold to ordinary retailers in the regular and ordinary course of business.

Sales to Others who Receive 10 per cent or greater Discounts from the Prices to Ordinary Retailers:

The sales tax applies on the above sales on the actual selling prices.

Deductions from such selling prices may be allowed in respect of prepaid transportation charges shown separately on invoices and /or cash discounts or other allowances actually given by the manufacturer on sales to purchasers referred to above.

Note: Where sales are made in representative quantities to wholesalers, this is not to fix the value for tax on other sales.

Sales to Ordinary Retailers:

Manufacturers may account for sales tax on these sales less a discount of 10 per cent, the tax to apply ON the remainder and not OF it. By "ordinary retailers" is meant stores other than chain or departmental which do not obtain any preferred prices or discounts other than cash, as provided herein.

Where a manufacturer shows the tax as a separate item on his invoices, and allows a cash discount, the tax may be credited on the amount of cash discount actually allowed to and taken by the customer.

Where sales are made at discounts less than 10 per cent from the regular selling prices to ordinary retailers, the tax may be paid on the regular prices to the ordinary retailers less 10 per cent.

Sales to Users:

Manufacturers who operate retail stores or retail departments selling direct to individual users, may account for sales tax on the transfer of these goods to such departments or stores on the regular list price to the user, less a discount of 30 per cent, the tax to apply ON the remainder and not OF it.

GENERAL:

Where a manufacturer sells both to retailers and users, the tax applies as set forth above according to whom the sales were made.

For purposes of this regulation, wearing apparel includes clothing for men, women and children, as follows:

Coats, raincoats, suits, dresses, underwear, hosiery, stockings, socks, belts, scarves, sweaters, gloves, hats and caps, neckwear and sportswear of all kinds, shirts, suspenders, pyjamas, bathrobes, spats, garters, handkerchiefs, ties and collars, overalls, work clothing, foundation garments, lingerie, evening wraps, blouses, waists, skirts, etc.

The discounts and provisions hereby established supersede those which formerly applied to all classes of wearing apparel, irrespective of what the discounts may have been, and are in lieu thereof.

This Circular also supersedes and cancels " Instructions to Collectors " in the same behalf dated May 4, 1927, and the consolidated regulations under " Computation of Tax", in so far as this Circular conflicts with that regulation.

Attention is again directed to the provisions of Section 119 of The Special War Revenue Act, which reads as follows:

" Everyone liable under this Act to pay to His Majesty any of the taxes hereby imposed, or to collect the same on His Majesty's behalf, who collects, under colour of this Act, any sum of money in excess of such sum as he is hereby required to pay to His Majesty, shall pay to His Majesty all moneys so collected, and shall in addition be liable to a penalty not exceeding five hundred dollars."

Re: Matches

THE Minister of National Revenue has established the following regulations under authority of Section 99 of The Special War Revenue Act:—

Where a match manufacturer desires to pay the tax by means of a stamp other than an adhesive stamp, he shall submit for approval to the Commissioner of Excise, a specimen of his container, in quadruplicate, with the proposed Excise Tax Stamp thereon.

The Collector of Customs and Excise will detail an officer to exercise supervision over the daily production of the match factories in his Port, as well as shipments made from such factories; thus, by balancing the official account kept for that purpose, the stock on hand may be checked when necessary.

Each manufacturer of matches using other than an adhesive stamp, shall furnish the Collector of Customs and Excise with the bond of an approved guarantee company or other security approved by the Department in the sum represented by the Excise Tax plus twenty-five per cent (25%), computed on the estimated maximum production for any month in the fiscal year which the bond is intended to cover.

Where Dominion of Canada Bonds are furnished, such bonds must be "fully registered" and accompanied by Form F.L. 8, transferring the bonds in favour of the Receiver General of Canada.

Bonds shall be conditioned for the payment of the Excise Tax accrued on the matches produced, the payment of penalties incurred, and generally shall bind the manufacturer to a complete and faithful observance of all regulations which are or may be established under authority of the Act.

On the first day of each month, the manufacturer of matches shall make a monthly return showing the quantity of matches produced and shipped during the preceding month and the balance on hand at the end of the month. These returns shall be attested. On or before the last day of each month, the manufacturer shall submit an Excise Tax Return covering the tax payable on matches sold during the preceding month.

Matches may be shipped in bond for use as ships' stores or for export, under the regulations governing ships' stores and exportation in bond.

Packages of matches shall not contain more than six hundred (600) matches each.

The Sales Tax will apply on the sale price which includes the Excise Tax.

When matches are imported, adhesive stamps of proper denomination shall be affixed to the packages while they are in the custody of Canadian Customs officers.

Re: Sales of Bulk Perfume

ON and after October 1, 1941, all licensed bonded manufacturers of perfume who dispose of perfumed spirits in bulk shall submit at the end of each quarter a statement, in duplicate, showing the list of sales of bulk perfume made during that period.

The statement should show the date of the sale, the name and address of the persons or firms to whom shipped, their Excise Tax Licence numbers and the quantities shipped.

The statements should be forwarded to the Collector of Customs and Excise as soon after the close of the quarter as possible.

One copy of the statement is to be forwarded by the Collector to the Chief Auditor, Excise Division, Ottawa.

The Meat and Canned Foods Act

BY Order in Council (P.C. 8523), dated November 4, 1941, the regulations under the Meat and Canned Foods Act relating to the entry of canned fruits for remanufacturing purposes were amended by the deletion of Clause 20, as shown on page 33, and the substitution therefor the following new clause:

> No person shall import nor shall Collectors of Customs and Excise clear any importation of food products subject to these regulations if of grade (standard of quality) declared or determined to be below the minimum grade established in these regulations for such product, except for remanufacturing purposes and so labelled to the satisfaction of the Department.

The effect of this amendment is that containers of any size may now be imported for remanufacturing purposes, providing that the labels are approved by the Department of Agriculture.

War Exchange Conservation Act

BY Order in Council P.C. 8324, dated October 28, 1941, it is ordered that Part One of Schedule One of the War Exchange Conservation Act, 1940, be amended by deleting therefrom the following item:—

"ex 101—Mandarins and Tangerines"

Overseas Export Clearances of Wheat

DURING the week ending November 14, 1941, export clearances overseas of Canadian wheat amounted to 5,744,833 bushels compared with 3,014,550 in the corresponding week last year. The accumulated total for the fifteen weeks ending November 14 was 41,447,193 bushels compared with 26,372,302 in the corresponding period of the previous crop year.

HERE AND THERE

The following anonymous communication dated November 16, 1941, enclosed with "conscience money", was received by the Inspector of Income Tax, Toronto:—

> I am deeply conscious of having cheated the Government over some years in regard to the Income Tax. While I cannot pay all I owe in one payment, it is my intention to send a payment each month until the amount is paid. Enclosed herewith is a ten dollar bill.

The amount was credited to the account of "unknown taxpayer".

The *Editor* received the following from G. C. Gardner, Collector of Customs and Excise, at Niagara Falls.

One day in early autumn a car of tourists consisting of several young women entered

Canada at Queenston Bridge from the State of Maryland, and after the usual questions, the spokesman for the party stated shyly that they expected winter weather up here instead of the summer weather then prevailing. The unexpected turn of events upset their plans, and they decided to visit some of our cities instead of realizing their anticipated folic in the snow and on toboggan slides.

While a Customs officer was examining an incoming automobile at the Whirlpool Rapids Bridge, a woman was heard to say "So this is Canada" and taking a long breath, she added "Isn't it just grand!" Apparently she was fulfilling a lifelong ambition to visit this country.

The Rainbow Bridge which has been in process of erection for nineteen months is now nearly completed, and was opened for automobile and foot traffic on Saturday November 1. Although the Bridge plaza is not quite finished, suitable accommodation has been completed to allow the necessary government agencies to function. When completed the bridge and plaza will be suitably landscaped to harmonize with the famous Oakes Garden.

Commenting editorially on the dedication of the new Peace Monument on Belle Isle, the *Detroit Evening Times* wrote as follows:—

When Michigan, Ontario and Detroit dignitaries gather on Belle Isle, November 11, to dedicate the New International Peace Monument, both Detroiters and Windsorites will see a graphic symbol of something they have always taken for granted—neighborliness between nations.

One has to think only of Dunkirk and Dover or other European border cities to appreciate the contrast.

That nations can live side-by-side in friendship and peace is demonstrated conclusively by the United States and Canada.

And nowhere along the lengthy border is that neighborliness more manifest than between Detroit and Windsor.

Large quantities of Christmas trees are shipped from Canada to the United States each year. Canada's forests, woodlands and pasture lots are required to yield balsam fir, Douglas fir and spruce, valued at well over half a million dollars, to the Christmas tree buyers every year. Some of the larger operators in the United States send buyers to Canada in the late summer to purchase the trees standing. These buyers or their representatives return later in the fall to hire workmen for cutting and bundling the trees. The butts are required to be cut straight across and the bundles contain upwards of seven trees depending on the size. The most popular height is about five or six feet. Another practice is to arrange for the purchase of trees delivered at the railway siding. Some shippers also make contracts in advance for sale on an outright basis to responsible dealers in the United States. About one million trees of the total cut remain in Canada, about five million being shipped to the United States. Of these New York city takes the largest share, heavy shipments going also to Boston, Philadelphia, Cleveland, Detroit and Chicago. On the Pacific coast the large cities as far south as Los Angeles are proving to be a good market for British Columbia trees. For several years Douglas fir from British Columbia has been growing in popularity in the United States market, and recently there has been an increased demand for Scotch pine, especially in border cities adjoining Ontario. However the balsam fir continues to hold its place in popularity in the East for the Christmas trade, with an apparent preference for trees from Nova Scotia, although New Brunswick and Quebec balsam also have a substantial sale. This species is preferred because of its quality and pyramidal shape.

Protests are heard occasionally against the destruction and waste of so many young evergreens each year from the forests. It is reassuring, however, to know that Canada's growing Christmas tree trade offers no serious threat to our forests, as under proper management the present cut could be produced in perpetuity on an area of less than two hundred square miles.

Despite the exigencies of war many homes in both Canada and the United States will this Christmas season breathe the fragrance of good Canadian balsam fir. Old Santa Claus will carry on as usual, heaping gifts onto the boughs of Canadian Christmas trees.

NEWS AND COMMENT

Ottawa: E. M. Haggins, of the Appraisers Branch at headquarters, died November 15, 1941, after a long illness. Entering the Customs service, Statistical Branch, over twenty-eight years ago, under the former rating of Clerk 2-B, Mr. Haggins forged steadily ahead. In 1925 he was promoted to Clerk, Grade 4, transferred to the Appraisers Branch in 1929, promoted to Principal Clerk in 1930 and to Customs Reviewing Appraiser five years later. He received his promotion to the rank of Dominion Customs Appraiser, Grade 2, in 1938.

Mr. Haggins was born in North Gower, Ontario, in 1891. He was a popular and efficient officer and his untimely death is deeply regretted by his many friends and colleagues.

Windsor, Ont.: Harold Beardmore has been appointed Surveyor of Customs and Excise for the port of Windsor. He succeeds Lawrence J. Reaume, resigned.

Entering the Customs service in 1917 following his discharge from the army after serving overseas with the First Contingent, Mr. Beardmore has filled nearly every important Customs and Excise position in the line of advancement. He was selected from among many applicants, and the announcement of his appointment has been well received by his colleagues. Prior to his promotion Mr. Beardmore was Chief Customs-Excise Clerk. He is now the second ranking officer at this Port.

Commenting editorially on the promotion of Mr. Beardmore, the *Windsor Star*, under the heading "Popular Customs Appointment", said:—

> The definite confirmation of Harold Beardmore as Surveyor of Customs and Excise in Windsor is a popular move. In the service since his return from the last war in 1917, Mr. Beardmore has coupled efficiency and courtesy. His promotions to his present senior position speak for his ability.
>
> Mr. Beardmore's appointment comes as part of the general reorganization that has been proceeding since Thomas Clark came to Windsor as Collector of Customs.
>
> Being a customs officer calls for a combination of tact and firmness. One difficulty the customs men constantly face is the idea some of the people have that the customs men make the regulations. The public forgets that the customs men are only carrying out their duties and doing what Ottawa sets forth must be done.

Sarnia, Ont.: William J. East, of the Customs-Excise staff at the port of Sarnia, died, October 30, 1941. Mr. East was born in Birmingham, England, sixty-three years ago, and came to Canada when a boy. He entered the Customs service at Sarnia in 1911, remaining on the local Customs-Excise staff since that date. Mr. East was an active member of several fraternal organizations and his death is much regretted.

Montreal: The Customs express branch, Montreal, collected a total of $501,489, during October, an increase of $174,012 compared with October collections last year. Packages received numbered 16,347, a decrease of 1,278, while entries numbered 3,940, an increase of 571. At the Customs postal branch collections for October amounted to $76,778, a decrease of $31,049. Parcels received totalled 24,979, increase 1,461, parcels cleared 23,975, increase 1,032, entries 2,212, increase 206.

Hamilton, Ont.: Customs-Excise collections at the port of Hamilton for the month of October amounted to $3,417,471, while during the seven months period, April 1 to October 31, 1941, collections totalled $20,889,017. This total compares with $15,742,672 received in the corresponding seven months period of last year, showing a net increase for this year of $5,146,345.

Toronto: Customs express branch receipts at the port of Toronto for October amounted to $365,960, an increase of $11,666 compared with October, 1940. Packages received numbered 16,076, a decrease of 2,884, entries 4,687, an increase of 53. Collections at the Customs postal branch for October totalled $86,167, a drop of $67,150, while packages received numbered 32,337, increase 2,830, packages delivered 29,247, decrease 5,675, entries 2,884, decrease 429.

JUST AMONG OURSELVES

NOVEMBER-DECEMBER

ADDITIONS

NOVA SCOTIA

WINDSOR: Harold Smith, Customs Excise Clerk.

QUEBEC

MONTREAL: M. M. P. Benard, Clerk, Grade 1; M. J. J. Champagne, Clerk, Grade 1; M. T. A. L. Deslierres, Clerk, Grade 1; M. O. A. Maria, Stenographer, Grade 1; M. L. R. G. Paradis, Clerk, Grade 1.

ONTARIO

NIAGARA FALLS: M. E. Abra, Clerk, Grade 2; M. W. Battle, Customs Excise Examiner; C. D. Campbell, Customs Excise Examiner; R. A. Campbell, Customs Excise Examiner; Chas. Crane, Customs Excise Examiner; G. C. Hanna, Customs Excise Examiner; G. M. Howse, Customs Excise Examiner; M. Jamestee, Clerk, Grade 2; F. M. Lake, Customs Excise Examiner; D. A. Lawson, Customs Excise Examiner; F. L. Mathewson, Clerk, Grade 2; M. P. O'Donnell, Clerk, Grade 2; B. E. Richardson, Clerk, Grade 2; E. M. Robins, Clerk, Grade 2.

TORONTO: R. Burstyn, Clerk, Grade 1; D. M. Conquer, Clerk, Grade 1; S. S. Goldenhar, Clerk, Grade 1; R. Miller, Clerk, Grade 2; M. Peters, Clerk, Grade 2; M. W. Scott, Clerk, Grade 1; P. White, Customs Truckman.

WINDSOR: M. D. Murray, Clerk, Grade 2; E. M. Zade, Clerk, Grade 2.

ADMINISTRATIVE

C. J. Browne, Expert Tea Tester; O. E. Dunn, Stenographer, Grade 1.

AUDIT

QUEBEC

MONTREAL: S. J. Bye, Excise Tax Auditor, Grade 2; Paul Duhamel, Excise Tax Auditor, Grade 1; N. M. Kivenko, Excise Tax Auditor, Grade 2; J. L. H. Poliquin, Excise Tax Auditor, Grade 2; Roy Reader, Excise Tax Auditor, Grade 2.

ONTARIO

HAMILTON: L. B. Ditner, Excise Tax Auditor, Grade 2; W. C. Walsh, Excise Tax Auditor, Grade 2.

KITCHENER: W. E. Isaac, Stenographer, Grade 1.

PORT ARTHUR: A. E. Bond, Excise Tax Auditor, Grade 2.

TORONTO: E. F. Ellard, Excise Tax Auditor, Grade 2.

ST. CATHARINES: R. A. Simpson, Excise Tax Auditor, Grade 2.

WINDSOR: M. E. Jarvi, Stenographer, Grade 2.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: B. J. DeWolfe, Customs Excise Clerk (Resigned).

PRINCE EDWARD ISLAND

SUMMERSIDE: W. J. Cheverie, Collector of Customs and Excise (Grade 1 Port) (Retired).

QUEBEC

MONTREAL: G. E. Deegan, Office Boy (Resigned); G. A. Robillard, Customs Excise Cashier, Grade 8 Port (Died).

SHAWINIGAN FALLS (Grand'Mere): T. Gravel, Sub-Collector of Customs and Excise (Grade 1 Outport) (Retired).

ONTARIO

SAULT STE. MARIE: R. Fisher, Collector of Customs & Excise, Grade 4 (Retired).

SARNIA: W. J. East, Customs Appraiser, Grade 2 (Deceased); H. Fleming, Customs Excise Clerk (Deceased).

FORT ERIE: E. D. Blanchard, Customs Excise Examiner (Deceased).

WALKERVILLE: F. D. Cummiford, Special Exciseman, Grade 1 (Deceased).

BRITISH COLUMBIA

PENTICTON (Keremeos): R. H. Carmichael, Sub-Collector of Customs and Excise, Grade 1 Outport (Retired).

ADMINISTRATIVE

A. A. Graham, Clerk, Grade 1 (Resigned); E. M. Haggins, Dominion Customs Appraiser, Grade 2; (Deceased); J. P. Whelan, Office Boy (Resigned); A. C. H. Williams, Chief Dominion Customs Appraiser (Retired).

AUDIT

ONTARIO

WINDSOR: Irene Sharp, Stenographer, Grade 2 (Resigned).

PROMOTIONS

QUEBEC

MONTREAL: W. A. L. Laurin, from Clerk, Grade 1 to Typist, Grade 2.

ONTARIO

TORONTO: T. B. Elliott, from Clerk, Grade 2, to Customs Excise Examiner.

WINDSOR: H. Beardmore, from Chief Customs Excise Clerk, Grade 6, to Surveyor of Customs and Excise, Grade 6.

SASKATCHEWAN

MOOSE JAW (Swift Current): G. W. Milburn, from Customs Excise Clerk to Sub-Collector of Customs and Excise, Grade 2 Outport.

ADMINISTRATIVE

R. A. Linkletter, from Clerk, Grade 2, to Clerk, Grade 3; C. F. Mulville, from Stenographer, Grade 1, to Stenographer, Grade 2.

INVESTIGATION—DRAWBACKS

ONTARIO

HAMILTON: T. W. Tennant, from Investigator of Drawback Claims, Grade 2 to District Supervisor Drawback Investigators.

AUDIT

BRITISH COLUMBIA

VANCOUVER: I. W. Tierney, from Stenographer, Grade 1, to Typist, Grade 2.

PROMOTION AND TRANSFER

BRITISH COLUMBIA

A. W. Boult, from Customs Excise Examiner, Grade 1 Outport, Penticton (Osoyoos), to Sub-Collector of Customs and Excise, Grade 1 Outport, Penticton (Keremeos).

TRANSFERS

QUEBEC

M. J. J. L. Denis, from Special Exciseman, Grade 3, Class "A", Montreal, (Berthierville), P.Q., to Special Exciseman, Grade 3, Class "A", Montreal, P.Q.

M. J. R. Guernon, from Special Exciseman, Grade 3, Class "A", Montreal, P.Q., to Special Exciseman, Grade 3, Class "A", Montreal, (Berthierville), P.Q.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1940 AND 1941

—	1940	1941	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,735,348 57	14,304,902 65		
Less Refunds and Drawbacks	3,138,243 59	1,007,362 91		
Net	9,567,104 98	13,297,539 74	3,730,434 76	
Excise Taxes	27,330,219 62	42,298,466 98		
Less Refunds and Drawbacks	434,009 32	674,346 94		
Net	26,896,210 00	41,624,120 04	14,727,910 04	
Excise Duties	8,319,954 92	10,405,609 91		
Less Refunds and Drawbacks	47,003,75	142,400 08		
Net	8,272,951 17	10,263,209 83	1,990,258 66	
Sundry Collections	43,326 60	57,618 63		
Less Refunds	36 25	1 75		
Net	43,290 35	57,616 88	14,326 53	
Net Totals	44,779,556 50	65,242,486 49	20,462,929 99	
Net Increase			20,462,929 99	

TOTALS FOR EIGHT MONTHS

—	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	94,110,157 32	105,784,606 55		
Less Refunds and Drawbacks	11,046,242 23	11,970,758 72		
Net	83,063,915 09	93,813,847 83	10,749,932 74	
Excise Taxes	164,857,432 31	291,417,862 82		
Less Refunds and Drawbacks	2,853,421 42	6,207,304 23		
Net	162,004,010 89	285,210,558 59	123,206,547 70	
Excise Duties	60,101,820 78	74,027,251 84		
Less Refunds and Drawbacks	825,961 96	833,769 87		
Net	59,275,858 82	73,193,481 97	13,917,623 15	
Sundry Collections	415,333 01	470,164 09		
Less Refunds	409 54	61 80		
Net	414,923 47	470,102 29	55,178 82	
Net Totals	304,758,708 27	452,687,990 68	147,929,282 41	
Net Increase			147,929,282 41	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1940 AND NOVEMBER 1941

—	November 1940	November 1941	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	11,640,320 62	35,810,934 67	24,170,614 05	

TOTAL FOR EIGHT MONTHS

—	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	164,850,270 92	410,424,376 03	245,574,105 11	

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months April to November inclusive of the fiscal years 1940–41 and 1941–42. (Decrease marked *).

Districts	1940–41	1941–42	Increase or Decrease
	$ c.	$ c.	$ c.
Charlottetown	602,943 16	585,561 67	*17,381 49
Halifax	3,123,439 20	9,780,949 44	6,657,510 24
St. John	1,891,202 46	5,771,309 53	3,880,107 07
Quebec	2,273,103 36	6,606,908 60	4,333,805 24
Montreal	44,303,460 89	112,093,554 98	67,790,094 09
Ottawa	10,451,084 98	27,370,834 79	16,919,749 81
Kingston	585,836 74	2,104,624 88	1,518,788 14
Belleville	861,791 70	2,247,303 27	1,385,511 57
Toronto	52,673,349 77	115,239,705 09	62,566,355 32
Hamilton	12,239,838 45	33,531,768 78	21,291,930 33
London	12,158,688 25	30,174,290 35	18,015,602 10
Fort William	884,042 69	3,086,479 08	2,202,436 39
Winnipeg	5,122,430 01	15,322,004 02	10,199,574 01
Regina	619,425 11	2,036,777 70	1,417,352 59
Saskatoon	360,141 82	1,302,715 35	942,573 53
Calgary	2,540,956 87	5,654,876 39	3,113,919 52
Edmonton	983,569 76	2,638,456 96	1,654,887 20
Vancouver	13,001,329 77	34,566,473 25	21,565,143 48
Yukon	173,635 93	309,781 90	136,145 97
Total	164,850,270 92	410,424,376 03	245,574,105 11

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The National Revenue Review

In this Issue

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COURTESY OF CUSTOMS OFFICERS PRAISED

STAFF NOTES AND CHANGES, NEWS AND COMMENT, TRADE FACTS, NATIONAL REVENUE COLLECTIONS.

January, 1942

Vol. XV No. 4

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Commissioner of Customs, H. D. Scully
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Commissioner of Income Tax, C. F. Elliott, K.C.
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Assistant Commissioner of Excise, V. C. Nauman
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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War Savings Certificates Campaign

THE splendid record established by the Department in the March, 1941, campaign for the purchase of war savings certificates was upheld by a good margin in the recent re-canvass. About 91 per cent of the Customs-Excise staff have become regular monthly purchasers through the payroll deduction plan and a few officers are yet to be heard from, so that it is possible a percentage of 95 may be reached when the results are completed.

With personnel continually changing, it is necessary that the situation be reviewed from time to time and it is gratifying to the organizers to be able to report that nearly every officer in the service is a war saver. The appeal of the Hon. Colin Gibson in the November issue of the Review to all officers of the National Revenue services to do their part in the campaign was productive of excellent results.

Promotion of G. B. Urquhart

A PROMOTION of interest not only to the headquarters staff but throughout the National Revenue Service is that of Gordon Bruce Urquhart to be Chief Dominion Customs Appraiser. He succeeds A. C. Williams retired on superannuation. Mr. Urquhart has been a valued member of the headquarters staff since 1914 and of the Appraisers branch since 1929. In May, 1938, he was promoted to be Dominion Customs Appraiser, Grade 4, and now steps up to be Chief Dominion Appraiser. He was born in Brantford, Ontario, a son of the late W. T. Urquhart who for many years was Chief of the Customs Refunds Branch at Ottawa. Mr. Urquhart was a member of the C.E.F. in the last war, serving from July, 1915, until demobilization in 1919. He has long been regarded as a thoroughly competent official of proved ability, and the promotion is gratifying to his many friends in and out of the service. Mr. Urquhart brings to the important post of Chief Dominion Customs Appraiser much departmental experience and a great capacity for hard work.

Conscience Money

THE Inspector of Income Tax, Toronto, recently received anonymously a ten dollar Bank of Canada bill accompanied by a typewritten note which reads as follows:—

"Please accept the enclosed bill for $10 as another payment due to the Dominion Government on income tax errors over the past several years. More to follow until item is cleared. A former payment of $10 was made in November."

33909—1½

For the War Effort

REFERENCE was made in the June, 1941, issue of the REVIEW to the contribution of a one hundred dollar bill, handed to Arthur Laing, Collector at Montreal, by a working man, with which "to fight Hitler", the money being forwarded to the Minister of Finance for Canada's war effort.

True to his promise this contributor, identified only as "Mr. C.B.", returned recently to the Collector's office at Montreal and again handed over bills amounting to one hundred dollars, ear-marked for the same great cause. He said he would return.

The donation was forwarded by Mr. Laing to Mr. Scully, Commissioner of Customs, and it was sent on to the Minister of Finance by Hon. Colin Gibson.

Notes on the Tourist Season

UNITED States automobiles entered during October last for touring and other purposes increased substantially compared with the same month a year ago but showed a decline compared with October, 1939. In the non-permit (local) travel group 203,319 cars were entered in October, 1941, compared with 189,341 in October, 1940, and 223,181 in October, 1939. Entries of travellers' vehicles on permit numbered 74,282 as against 71,578 in October last year and 77,842 in October, 1939. The total number of United States cars entered during the month was 291,231. Of these 13,630 were commercial vehicles.

The province of Ontario issued 47,152 travellers' vehicle permits in October, Quebec 16,116, British Columbia 4,737, New Brunswick 4,533, Manitoba 921, Saskatchewan 451, Alberta 369, Nova Scotia 3. Ontario also held first place in the number of cars entered in the non-permit traffic group with a total of 136,221, while New Brunswick was in second place with a total of 43,076.

The busiest point of entry for automobile tourist traffic in October was Windsor where 15,814 cars were entered under travellers' vehicle permits, 57,919 cars in the non-permit group and 3,467 cars known as commercial vehicles. Fort Erie cleared 10,450 cars inwards as travellers' vehicles, 34,830 cars in the local traffic group and 572 commercial vehicles, while the respective totals of Niagara Falls were 10,203 and 31,173 and 659 cars. Other ports and outports issuing substantial numbers of travellers' vehicle permits were: Sarnia, Ont., 4,147, Lacolle, Que., 3,326, Phillipsburg, Que., 3,255, Lansdowne, Ont., 2,651, Pacific Highway, B.C., 2,473, Rock Island, Que., 2,202, St. Stephen, N.B., 1,596. St. Stephen also entered 16,939 cars in the non-permit traffic group. St. Leonard, N.B., entered the second largest number of commercial vehicles totalling 898, followed by Niagara Falls which entered 659 and St. Stephen which entered 636.

Over sixty-five thousand returning Canadian automobiles reported inwards during October, comprising 5,545 cars returning after stays abroad for periods over 24 hours, 45,994 after stays abroad for less than 24 hours and 13,525 commercial vehicles or Canadian trucks which had been travelling in the United States for commercial purposes.

A total of 2,392 Canadian cars, abroad for periods over 24 hours, was entered through Ontario border points, while 1,209 such cars were cleared inwards through British Columbia ports and 1,093 over the Quebec border. The largest number of Canadian cars returned, according to ports and outports, after short stays abroad was 6,703, cleared through Niagara Falls, followed by St. Stephen 5,204, Edmundston, N.B., 3,836, Fort Erie 3,375, Windsor 2,972, Milltown, N.B., 2,108 and St. Leonard, N.B., 2,101, Edmundston reported the largest number of Canadian commercial vehicles entered during the month, viz., 1,938. The second and third busiest points for this traffic were Fort Frances, Ont., 1,660 and Walkerville, Ont., 1,643.

Found Customs Officers Courteous

"WE are coming again next year" is a familiar refrain found in many of the letters received by this Department and by the Canadian Travel Bureau, from United States automobile tourists after their return home. As evidenced by their letters these tourists are satisfied visitors, having received good value for time and money expended, value in Canadian scenery, the welcome of friendly cities, the courtesies of the Canadian people. The following selections are from recent letters.

After touring the province of Quebec a resident of Forest Hills, N.Y., wrote: "All was O.K. especially at the border where the Customs officials were exceptionally courteous and helpful, avoiding delay as much as possible. It even took less time to cross the border than on previous occasions. Conditions were ideal and we enjoyed ourselves immensely."

A visitor from Park Ridge, N.J., wrote: "I was fascinated by the interest shown by your people in our welfare while touring through Canada—so very friendly and helpful in every way. We found hotel accommodations most reasonable. I look forward to another trip through Ontario and also the Rockies."

A Texas school teacher wrote: "I was surprised at receiving such valuable informative material about Canada, and I am now using it in my teaching. We four teachers were delighted with Canada. We found accommodations and prices right. It is no more expensive to travel in Canada than in the United States. We greatly appreciated the friendliness and courtesy of the Canadians. We were especially impressed by the beautiful flowers we saw in Ontario and Quebec, by the orchards and lovely trees. We shall never forget beautiful Ottawa, quaint Quebec, and the Thousand Islands."

A Burlington, Iowa, resident wrote: "We were treated courteously everywhere. We entered Canada at Sault St. Marie. We came home with a warm place in our hearts for the people of Canada."

Following are further typical extracts from various letters of appreciation:

"Everything was done for our comfort, in fact our stay in Victoria was so delightful we left with regret. We enjoyed it so much that we did not cross to the mainland."

"We found everything in Canada perfect from bell hops to Customs officials, in fact all our trips from now on will include some part of Canada for everything there exceeded our hopes."

"We found the roads in our trip through New Brunswick and Nova Scotia very good in general, and we enjoyed the hospitality of the people from Calais to the tip of Cape Breton and back to Amherst. I had anticipated a visit to the Maritimes for years and it went beyond all expectations."

"We enjoyed every minute we were in Canada. It was our second trip. Canadians are so courteous and kind. We enjoyed seeing the Quints, also Ottawa was lovely. We liked the quiet of the country and the activity of the cities."

"The Customs officers were particularly courteous. I visit Canada each summer as I find it more inviting in regard to scenic beauty than most parts of my own country. Also I find vacationing in Canada economical. The things that impressed me most were the first mounties I saw at the Customs office, Niagara Falls, the cities of Ottawa and Montreal, and our boat trip up the St. Lawrence."

Changes in List of Customs Excise Ports

St. George, N.B., an Outport and Warehousing Port under the survey of the Port of Saint John, N.B., closed as from December 1, 1941.

Blacks Harbour, N.B., the Preventive Station of Blacks Harbour, N.B., constituted as a Manifesting Station as from November 1, 1941.

Bath, Ontario, a Postal Collecting Station under the Port of Kingston, Ontario, closed as from December 1, 1941.

Tariff Changes by Order in Council

BY Order in Council (P.C. 9530), dated December 6, 1941, passed under the authority of Section 284, paragraph (*k*) of the Customs Act, it is ordered that, effective December 1, 1941, and until further ordered, the undermentioned product shall be accorded the tariff treatment hereunder indicated:—

"East India kip leather, not further finished than tanned, for use in Canadian manufactures:

British Preferential Tariff	Free
Intermediate Tariff	17½ p.c.
General Tariff	20 p.c.

(To be designated as Tariff Item 608a)"

By Order in Council (P.C. 9226), dated November 27, 1941, passed under the authority of Section 284, paragraphs (*k*) and (*m*) of the Customs Act, it is ordered that, effective September 15, 1941, and until further ordered, the undermentioned product shall be accorded the tariff treatment hereunder indicated:—

Sheets of iron or steel, coated with an alloy of lead and tin, for use in Canadian manufactures:

British Preferential Tariff	Free
Intermediate Tariff	5 p.c.
General Tariff	15 p.c.

(To be designated as Tariff Item 386e)

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of November, 1940, and November, 1941:—

November, 1941, spirits, matured, $2,677,672; November, 1940, $1,816,690. November, 1941, spirits, unmatured, $113,734; November, 1940, $84,137; November, 1941, validation fee, $11,061; November, 1940, $68,591. November, 1941, malt, $1,978,140; November, 1940, $1,264,306. November, 1941, beer, $14,151; November, 1940, $17,086; November, 1941, malt syrup, $6,310; November, 1940, $8,535. November, 1941, cigars, $57,176; November, 1940, $52,300. November, 1941, cigarettes, $4,522,720; November, 1940, $4,154,240. November, 1941, manufactured tobacco, $834,332; November, 1940, $823,972. November, 1941, licences, $229, November, 1940, $1,615. November, 1941, Canadian Raw Leaf Tobacco, $30,341; November, 1940, $26,237. November, 1941, total, $10,275,869; November, 1940, $8,317,713.

Comparative statement of tobaccos, cigarettes and cigars, entered for consumption, in Canada, during the months of November, 1940, and November, 1941:—

November, 1941, tobacco, cut, 2,068,512 pounds; November, 1940, 2,088,557 pounds. November, 1941, tobacco, plug, 234,794 pounds; November, 1940, 251,734 pounds. November, 1941, tobacco, snuff, 71,671 pounds; November, 1940, 55,800 pounds. November, 1941, cigarettes, number, 753,932,321; November, 1940, number, 686,867,698. November, 1941, cigars, number, 19,567,017; November, 1940, number, 17,225,386. November, 1941, Canadian Raw Leaf Tobacco, 303,412 pounds; November, 1940, 262,378 pounds.

Re: Trading with the Enemy

Collectors have been notified as follows:—

EFFECTIVE on and after December 7, 1941, the Japanese Empire and Japanese occupied or controlled territories (including, at the present time, Korea (Chosen), Karafuto, Manchuria, Japanese Mandated Islands, Kwantung Leased Territory, Formosa (Taiwan), Japanese occupied China including the whole of the Chinese coast-line, International and French Concessions at Shanghai, and French Indo China), are enemy territories under the Trading with the Enemy Regulations, and all importers of goods originating in those countries at your port should be instructed to apply to the Custodian, Department of Secretary of State, Ottawa, for release, and the goods are not to be delivered pending such release.

Goods originating in Japan, the Japanese Empire and French Indo China in Canada or actually in transit to Canada prior to December 7, 1941, may, when released by the Custodian, be entered at treaty rates.

Export Permits

BY Department of Trade and Commerce Export Permit Branch Order No. 18, dated December 11, 1941, and effective on and after December 12, 1941, the following articles will require export permits when consigned to any destination outside of Canada:—

GROUP I—*Agricultural and Vegetable Products*

Rubber tires and tubes
Solid rubber tires for motor cars and trucks
Rubber semi-manufactures and manufactures

Export permits already issued for these goods and dated December 11, 1941, and prior thereto, have been cancelled, and shipments thereof covered by waybill or bill of lading, dated December 11, 1941, and subsequently, to British Empire destinations must have export permits.

FURS AND FUR SKINS

By Export Permit Branch Order No. 17, dated December 1, 1941, and effective on and from that date, furs and fur skins were exempted from requiring an export permit when shipped to any part of the British Empire or the Western Hemisphere, except the Colonies or Possessions of France within the Western Hemisphere.

Department of Trade and Commerce Export Permit Branch Order No. 19 reads as follows:—

1. That Regulation 7 of Export Permit Regulations of Branch Order No. 1, of April 28, 1941, as amended by Branch Order No. 3 of June 17, 1941, and No. 12 of October 4, 1941, be amended to read as follows:—

7. (*a*) Notwithstanding Regulation No. 5 Export Permits shall not be required in respect of shipments of less than $5 in value, except in respect of sugar as provided in Regulation 30.

(*b*) Export Permits shall not be required for shipments of $100 or less in value to Newfoundland, except in respect of sugar as provided in Regulation 30.

2. That the following be exempted from requiring an Export Permit when shipped to the United States:—

Aircraft parts, equipment and accessories.

3. That this Order come into force and effect on and after December 15, 1941.

Overseas Export Clearances of Wheat

EXPORT clearances overseas of wheat during the week ending December 12, 1941, amounted to 4,183,113 bushels, compared with 1,480,527 in the corresponding week last year. The accumulated total for the nineteen weeks ending December 12, aggregated 54,081,999 as against 34,927,663 in the same period last year.

Canal Traffic in November

A SHARP increase was recorded in the tonnage of freight passing through Canadian and United States locks of the Sault Ste. Marie Canals in November, 1941, over the corresponding month last year. The total was 12,222,942 tons as against 8,642,025. Iron ore down the canal increased to 8,190,918 tons from last year's tonnage of 5,809,999, a gain of 41 per cent. Traffic using the Welland Ship Canal in November totalled 1,466,136 tons as against 1,528,908 a year ago, and the St. Lawrence Canals 774,350 tons compared with 893,008.

War Exchange Conservation Act

UNDER the authority of Subsection (2) of Section 3 of the War Exchange Conservation Act the Minister of National Revenue has been pleased to exempt from the provisions of the said Act, the following tobacco pipes under item 656 of the Customs Tariff:—

"Tobacco pipes having a value for duty purposes not exceeding 50 cents each and being part of Item 656 of Part One of Schedule One of the War Exchange Conservation Act, 1940."

effective on and after December 6, 1941, the date of publication in the *Canada Gazette*.

Supplement No. 3 to WM No. 35 is hereby superseded.

Gold Production in September

THE Canadian production of gold in September, 1941, was recorded at 445,085 ounces valued at $17,535,773 compared with 467,224 valued at $17,988,124 in the previous month and 441,145 valued at $16,984,082 in the corresponding month last year. Production during the nine months ending September aggregated 4,005,205 ounces valued at $154,600,393 compared with 3,941,401 valued at $151,743,938 in the corresponding period of 1940.

Prohibited Imports

BY Order in Council (P.C. 9231), dated November 27, 1941, it is ordered that:—

The importation into Canada of goods from China is hereby prohibited except under and in accordance with the terms of permit granted by the Minister of National Revenue.

Regulations Re Canadian Raw Leaf Tobacco

THE following change in Circular No. 842-C should be noted by all concerned:—

1. Section 51 is cancelled and superseded by the following:—

"Repacking and Refund".—51. When duty paid Canadian raw leaf tobacco is returned to a licensed tobacco packer for repacking a refund of the Excise duty paid, less one cent per pound, may be given under the following conditions:—

(*a*) The licensed tobacco packer shall notify the Collector of his intention to apply for refund and shall give particulars as to the quantity to be repacked.

(*b*) The Excise Officer is to ensure that there is affixed to each hand of tobacco for repacking a complete, unbroken and legibly cancelled stamp bearing the registered number of the licensed packer applying for such refund.

(*c*) The quantity, in pounds, as represented by the stamps attached to the hands, shall be debited in the "Tobacco Packer's Daily Record".

(*d*) The stamps are to be detached from the hands by the licensed packer in the presence of the Excise Officer who will forward the stamps to the Collector for checking against the claim for refund and for later destruction.

(*e*) A statement, IN TRIPLICATE, jointly certified to by the licensee and the Excise Officer, shall accompany the stamps showing:—

(1) the name and registered number of the tobacco packer;
(2) the total number of stamps and their denomination;
(3) the quantity, in pounds, represented by the stamps;
(4) that the stamps were detached in the presence of the Excise Officer;
(5) that the stamps for which refund claim is to be made were taken from the identical hands of tobacco brought in and charged in the Daily Record;
(6) that the tobacco is suitable for re-sale as Canadian raw leaf; and
(7) that the tobacco is the product of the licensed tobacco packer named.

(*f*) Applications for refund of duty paid are to be made monthly, through the Collector, on Form N.4, amended to suit, *in triplicate*.

(*g*) The Collector shall attach a statement to the departmental copies of the claim certifying that the stamps enumerated in the claim were checked and destroyed by him and that such stamps agree in all particulars with the claim.

HERE AND THERE

Applying to the Chief Preventive Officer, Royal Canadian Mounted Police, at Headquarters, for renewal of his weapon permit a sportsman resident of Newark, Ohio, wrote in part as follows:—

I wish to pay your officers a sincere compliment. Going through and coming back from Canada we found your Customs officials pleasant, courteous and friendly, a very decided contrast to the attitude of our own countrymen. I have heard many favourable comments about your Canadian officials.

The writer entered Canada through the port of Prescott, Ontario, and departed by way of Lacolle, Quebec.

W. W. Curry, Sub-Collector of Customs and Excise at the outport of Andover, N.B., received three dollars and fifty cents "conscience money" recently from an unknown source. Enclosed also was a letter which read "Duty I should have paid five years ago on dress and shoes".

Mr. Curry states that this appears to be the first "conscience money" received at that outport.

With regard to the escape of a German prisoner of war from an internment camp at Bowmanville, Ontario, and his subsequent capture by a Customs officer at Niagara Falls, G. C. Gardner, Collector, writes:—

Respecting the apprehension of an escaped German prisoner, who was found on a light passenger engine returning to the United States, I thought it well to acquaint you with the true facts of the situation, so that Customs-Excise Examiner Frank Giambattista who was responsible for the arrest of this escaped prisoner, should receive proper credit and commendation due him. The circumstances were that at 10 p.m. Tuesday November 26, engine No. 5302 which had been attached to Canadian National passenger train No. 90, returned over the upper deck of the Lower Arch Bridge in charge of Conductor S. C. Bryant and Engineer H. Aitkens. The engine was stopped at the bridgehead for the usual Customs inspection, and on approaching the engine Officer Giambattista noticed a man concealed behind the wind screen, or smoke deflector, at the front of the locomotive. He ordered the man off the engine and detained him in the Customs Office and put a call in to the Immigration Department and the Royal Canadian Mounted Police. Upon the arrival of the R.C.M. Police Officer, the escaped prisoner was placed under arrest.

The house in which Sir Wilfrid Laurier was born at Saint Lin, Quebec, 35 miles northeast of Montreal, was formally dedicated as a "National Historic Site" on November 20, 1941, the one hundredth anniversary of his birth. On that date people from many walks of life paid tribute to his memory. Sir Wilfrid Laurier was elected to the House of Commons in 1874. He first attained Cabinet rank in 1877 and was chosen Leader of the Liberal Opposition in 1887. He was Prime Minister from 1896 to 1911, and continued to lead the Liberal Party until his death on February 17, 1919.

A brief ceremony was arranged in connection with the official dedication of the historic house and the unveiling of a bronze tablet erected on a boulder in the grounds.

A typical French-Canadian home of a century ago, the old brick house in which Sir Wilfrid was born has been faithfully restored, and the grounds landscaped and fenced.

MEAT IMPORTS

Imports of meat into Canada for the first eight months of 1941 comprised 689,363 pounds of beef; 125,314 pounds of bacon and ham; 3,331,396 pounds of pork; 2,012,184 pounds of mutton and lamb; 4, 552,083 pounds of canned beef; 35,335 other canned meats; 1,632 pounds of lard and 94,203 pounds of lard compound.

LIVE STOCK EXPORTS

Livestock exports from Canada to the United States from January 1 to November 13, 1941, included 135,240 cattle; 18,694 dairy cows; 58,938 calves, and 34,032 hogs, an increase in all classes with the exception of calves which were 8,604 head less. The increase in hog exports was 33,852.

NOTES REGARDING CANADA'S TRADE

With noteworthy increases in the export of wheat, fishery products, meats, cheese, cotton wood pulp, newsprint, automobiles and parts, stone, rubber, chemicals, fruits, vegetables, alcoholic beverages, eggs, wool, artificial silk, farm implements, and barley the value of Canada's domestic exports increased to $162,435,000 in November this year, from $117,452,000 in November, 1940.

The values of foregoing exports were as follows, with 1940 figures in brackets: wheat $17,513,000 ($13,547,000); fishery products, $6,496,000 ($2,137,000); meats, $10,405,000 ($8,906,000); cheese $2,116,000 ($1,306,000); cotton, $1,516,000 ($809,000); wood pulp $6,994,000 ($5,667,000); newsprint $14,205,000 ($13,348,000); automobiles and parts, $13,538,000 ($10,449,000); stone $1,369,000 ($1,074,000); rubber, $1,978,000 $974,000); chemicals $6,011,000 ($2,456,000); fruits, $1,397,000 ($486,000); vegetables $1,152,000 ($357,000); alcoholic beverages, $1,970,000 ($1,558,000); eggs, $797,000 $501,000); wool $317,000 ($217,000); artificial silk, $307,000 ($137,000); farm implements, $688,000 ($495,000); barley $343,000 ($16,000).

Other leading exports were as follows, with 1940 figures in brackets; wheat flour $2,398,000 ($2,344,000); cattle $1,143,000 ($1,523,000); furs, $517,000 ($805,000); planks and boards, $6,723,000 ($6,766,000); pulpwood, $1,058,000 ($1,057,000); coal $299,000 ($225,000); petroleum $402,000 ($200,000); fertilizers, $577,000 ($385,000).

The export to Empire countries was $85,059,000 compared with $67,484,000 and to Foreign Countries $77,376,000 as against $49,968,000 in November a year ago.

Exports to the United Kingdom were very heavy at $60,826,000 as against $52,733,000 in November, 1940, and to the United States $59,886,000 as against $43,959,000.

Canada's External Trade

Canada's external trade, excluding gold, was valued at $280,496,801 in October, 1941, compared with $279,887,786 in September and $215,435,662 in October, 1940. Domestic exports totalled $138,129,242 compared with $139,975,612 in the previous month and $102,972,407 in October, 1940. Imports aggregated $140,819,038 compared with $136,991,167 in September and $108,644,852 in October, 1940. Foreign exports were valued at $1,548,521 compared with $2,921,007 in September and $3,818,403 in October, 1940.

During the ten months of 1941 the aggregate value of imports was $1,188,715,000 as compared with $877,364,000 in the like period of 1940, an increase of $311,351,000.

The imports from the United States in October totalled $99,860,000 compared with $74,349,000 in October, 1940, while the amount from the United Kingdom was $10,223,000 compared with $9,994,000.

Imported agricultural products in October were valued at $16,622,000 compared with $16,724,000 a year ago, animal products $3,259,000 compared with $2,247,000, fibres and textiles $14,537,000 compared with $10,212,000, wood and paper $3,427,000 compared with $3,320,000, iron and products $41,603,000 compared with $30,068,000, non-metallic minerals $21,327,000 compared with $15,872,000, chemicals $6,033,000 compared with $4,927,000 and miscellaneous commodities $25,042,000 compared with $16,465,000.

FRUIT AND VEGETABLE RULINGS

The Minister has ordered that the fixed valuation for duty purposes on Cauliflower, as set forth in Fruit and Vegetable Bulletin No. 12 (1941), be cancelled effective on entries on and after December 6, 1941.

The Minister has directed that the application of the value fixed for Cabbage imported into Canada, as per Fruit and Vegetable Bulletin No. 4 (1941), be suspended until further notice in respect of importation into the Provinces of Nova Scotia, New Brunswick and Prince Edward Island, effective on entries on and after December 27, 1941.

PASSENGERS BY AIR

Passengers carried by civil aircraft in Canada in July totalled 19,087 as compared with 17,551 in June.

PULP AND PAPER INDUSTRY IN 1940

The manufacture of pulp and paper has been consistently one of the most important industries in Canada during the last quarter of a century, and in 1940 the gross value of production reached a new high record level of $298,034,843 as compared with $208,152,295 in 1939. The 1940 production exceeded the previous record of $243,970,961 established in 1929 by 22 per cent. New records were also established in the net value of products, the cost of materials and supplies used, the number of persons employed, the salaries and wages paid and the cost of fuel used.

Newsprint made up 81·1 per cent of the total reported tonnage of paper manufactured in 1940. Newsprint produced amounted to 3,503,801 tons with a value of $158,447,311, as compared with 2,926,597 tons valued at $120,858,583 in 1939, representing increases of 19·7 per cent in tonnage and 31·1 per cent in value. According to the Newsprint Service Bureau, the Canadian production of standard newsprint was over three times that of the United States in 1940, and formed 71·5 per cent of the total North American production of 4,784,825 tons. For the first six months of 1941 the Canadian output was estimated at 1,621,134 tons, a decrease of 20,853 tons or 1·3 per cent less than during the same period in 1940.

Increases were also shown in the production of all other kinds of paper. That of book, writing, and other fine papers, rose 13·9 per cent in quantity and 21·5 per cent in value; the tonnage of wrapping paper rose 27·1 per cent with an increase of 34·9 per cent in value; boards increased 20·8 per cent in quantity and 45·5 per cent in value; tissue paper showed gains of 14·6 per cent in volume and 21·2 per cent in value; miscellaneous papers increased in quantity by 28·1 per cent and in value by 30·5 per cent.

The apparent total production of pulpwood in 1940 was 8,499,922 rough cords valued at $74,347,132 as compared with 6,899,986 rough cords in 1939 with a value of $58,302,668, an increase of 1,599,936 cords or 23·2 per cent in quantity and 27·5 per cent more in value. Of the total 1940 production, about 82 per cent or 6,996,119 rough cords with a value of $62,230,155 was manufactured into pulp in Canadian pulp mills while the remaining 18 per cent or 1,551,429 rough cords valued at $12,521,880 was exported. The proportion of Canadian pulpwood exported in the raw or unmanufactured form fell from 22 per cent in 1939 to 18 per cent in 1940. The 1940 pulpwood importation was higher than in 1939, 47,626 rough cords entering Canada as compared with 25,694 in the previous year; these imports are relatively unimportant.

SUMMARY OF MINERAL PRODUCTION IN 1940

Canada's mineral production in 1940 was valued at $529,825,035, an increase of 12 per cent over 1939, the previous record year.

Metal production aggregated $382,503,012 as compared with $343,506,123; fuels, including coal, natural gas, crude petroleum and peat totalled $78,837,874 and other non-metallic minerals reached $26,011,498, an increase of four per cent over 1939.

Structural materials, such as clay products, cement, lime, sand and gravel and stone, totalled $42,472,651, a gain of 20 per cent over the previous year.

Gold production at 5,311,145 fine ounces constituted a record. The price of gold was $38.50 per fine ounce and the total value of production reached $204,479,083. Silver output at 23,833,752 fine ounces was valued at $9,116,172, an increase of three per cent in quantity, whereas there was a decrease in value owing to the drop in the average yearly prices.

The combined value of the base metals—copper, nickel, lead and zinc—was $155,922,881, an increase of 14 per cent. The value of the remaining metals aggregated $12,984,876.

In the fuels group, coal production reached 17,566,884 short tons, an increase of 13 per cent. Natural gas at 41,232,125 M cu. ft exceeded the previous year by 17 per cent and crude petroleum output totalled 8,606,022 barrels compared with 7,826,301 in 1939.

Non-metals, exclusive of fuels, aggregated $26,011,498. Increases in output over the previous year were noted for gypsum, quartz, salt, sodium sulphate.

NEW BRUNSWICK FISHERIES

The value of production of the fisheries of New Brunswick in 1940 as marketed in the various forms was $4,965,618, a reduction from the preceding year of $116,775 or two per cent. To this total the inland fisheries contributed $25,656.

The sardine fishery is of first importance with a value of $1,882,860. This is a smaller value than that of 1939 but is greater than in any preceding year. The lobster and herring fisheries are second and third respectively, whilst other kinds with marketed value of $100,000 or over are smelts, cod, salmon and clams.

PETROLEUM AND GASOLINE

Canada's production of crude petroleum and natural gasoline in the first five months of 1941 totalled 4,054,969 barrels as against 3,023,931 barrels in the corresponding period of 1940.

CATTLE EXPORTS RISE

Live stock exports from Canada to the United States from January 1 to October 2, 1941, comprised 105,619 head of beef cattle, 14,977 dairy cows, 56,408 calves and 34,032 hogs, representing an increase of 15,120 beef cattle, 14,977 dairy cows, and 33,853 hogs, and a decrease of 8,053 calves, compared with the corresponding period of 1940.

LEATHER FOOTWEAR

The October, 1941, production of leather footwear in Canada marks a new high monthly point to date. The total output was 3,141,512 pairs, an increase of four per cent over the preceding month and 24 per cent over the corresponding month in 1940. The total for the 10 months ended October was 26,975,064 pairs compared with 21,985,976 in the corresponding period of 1940. The production for the 10 month period of 1941 exceeds by 713,976 pairs the total for the full twelve months of 1940.

CANADIAN FRUITS FOR GREAT BRITAIN

Exports of fruits from Canada for wartime requirements in the British Isles include fresh apples, onions, and fruits in solution from British Columbia; fresh apples and canned tomatoes from Ontario; and fresh, canned and evaporated apples, and apple pomace from Nova Scotia.

Already more than 750,000 boxes of British Columbia apples have been packed and shipped, and it is expected that a total of 1,200,000 boxes will be exported from that province. Ontario has been allotted 7,500 barrels of apples for export, more than half of which has already gone forward. It is anticipated that Nova Scotia growers will pack and ship 100,000 barrels of apples for export, states the latest issue of the Current Review of Agricultural Conditions.

The fruits in what is known as SO_2 solution include plums, prunes, strawberries, raspberries, and black currants, and are wanted by the British Ministry of Food in whatever quantities available. Already shipments of those products include 1,294 tons of strawberries, 100 tons of raspberries, 40 tons of black currants, and 546 tons of green gage plums.

Processed apples scheduled for shipment include 4,000 long tons (2,240 pounds a ton) of evaporated apples and 280,000 cases of canned apples from the 1939 and 1940 packs. Arrangements have also been concluded with Ontario canneries for the shipment of 300,000 cases of canned tomatoes to the British Ministry. From all indications, the cash income of fruit growers in general will be considerably higher in 1941 than in 1940.

STOCKS OF RAW AND REFINED SUGAR

Stocks of raw sugar held in Canadian refineries on November 1, 1941, totalled 82,872,377 pounds compared with 130,147,320 on the corresponding date in 1940, a decrease of 47,274,943 pounds. Stocks of refined sugar aggregated 209,711,444 pounds compared with 190,970,617 pounds, a gain of 18,740,827 pounds.

NEWS AND COMMENT

MONTREAL: Collections at the Customs express branch, Montreal, for November totalled $410,220, an increase of $81,618 compared with November, 1940. Packages received numbered 15,080, a decrease of 2,621, entries 3,678, an increase of 478. Collections at the postal branch for November amounted to $75,240, a drop of $18,272, while parcels received numbered 23,578, increase 564, parcels cleared 23,014, increase 491, entries 2,031, increase 182.

TORONTO: Revenue collected at the Customs express branch, Toronto, during the month of November amounted to $298,981. Packages numbered 14,658, entries 4,145. At the Customs postal branch collections totalled $71,244, packages received 27,117, packages delivered 26,447, entries 2,605. Totals for November showed decreases compared with November, 1940, totals.

HAMILTON, ONT.: Customs-Excise revenue at the port of Hamilton for the month of November amounted to $2,938,758, made up as follows: Excise taxes (domestic) $1,252,828, Excise duty $580,031, import duty $517,405, war exchange tax $483,231, sales tax on imports $72,766, Excise tax on imports $32,277, sundry collections $220.

WINDSOR, ONT.: Automobile and passenger traffic through the port of Windsor during November last, with totals for November, 1940, in brackets, was as follows: cars entered under travellers' vehicle permit 12,467 (10,027), cars entered for periods of 48 hours or less 38,493 (33,385), total number of automobiles inwards 70,849 (68,322), outwards 70,491 (69,000); trucks inwards 3,478 (3,733), outwards 4,232 (4,264), buses inwards 269 (nil), outwards 271 (nil), passengers inwards 335,789 (295,297), outwards, 336,776 (297,382).

JUST AMONG OURSELVES

DECEMBER-JANUARY

ADDITIONS

QUEBEC

HULL: J. J. M. Chevalier, Clerk, Grade 2.
MONTREAL: M. J. M. Brunet, Clerk, Grade 1; M.L.G. Guillemette, Clerk, Grade 1; M. Y. Huard, Clerk, Grade 1; G. R. M. Pauze, Clerk, Grade 1.
ROCK ISLAND (Magog): J. P. Boisvert, Customs Excise Examiner, Grade 1 Outport.

ONTARIO

CHATHAM: L. Trudell, Clerk, Grade 2.
HAMILTON: O. G. Hardie, Clerk, Grade 1; M. L. Murphy, Clerk, Grade 1.
NIAGARA FALLS: A. R. Forbes, Customs Excise Examiner; H. J. McPherson, Clerk, Grade 2; Edith Neal, Clerk, Grade 2; D. P. Sankey, Clerk, Grade 2.
OTTAWA (Smiths Falls): G. H. Somerville, Customs Excise Examiner, Grade 1.
PARRY SOUND (Depot Harbour): A. W. Farr, Sub-Coll., Customs and Excise, Grade 1.
PARIS: G. R. Inksater, Customs Excise Examiner.
TORONTO: S. Hutner, Clerk, Grade 1; G. F. Mulvey, Customs Truckman; W. F. Sweetman, Clerk, Grade 1A; R. L. Thomson, Clerk, Grade 1A.
WINDSOR: M. Angelle, Clerk, Grade 2; D. K. McPhail, Clerk, Grade 2; T. F. Nobes, Clerk, Grade 2; M. A. Parr, Clerk, Grade 2; A. A. Richards, Clerk, Grade 2; D. G. Shepard, Customs Excise Examiner.

BRITISH COLUMBIA

NEW WESTMINSTER: H. A. J. Monk, Customs Excise Examiner.

ADMINISTRATIVE

Arthur Bigras, Clerk, Grade 1; R. H. G. Lessard, Clerk, Grade 1; M. J. C. Valin, Typist, Grade 1.

AUDIT

QUEBEC

MONTREAL: F. H. Allcorn, Excise Tax Auditor, Grade 2; John Fothergill, Clerk, Grade 1.
QUEBEC: Ferdinand Drouin, Excise Tax Auditor, Grade 1.
SHERBROOKE: Rene Hebert, Excise Tax Auditor, Grade 2.

ONTARIO

BELLEVILLE: E. S. Welch, Excise Tax Auditor, Grade 2; M. B. White, Excise Tax Auditor, Grade 2.
HAMILTON: L. D. Learne, Excise Tax Auditor, Grade 2.
LONDON: W. J. Hudson, Excise Tax Auditor, Grade 2.
TORONTO: J. K. Cowan, Excise Tax Auditor, Grade 1; Bella Freedman, Stenographer, Grade 1.

MANITOBA

WINNIPEG: R. H. Hayward, Excise Tax Auditor, Grade 1; W. C. Johnson, Excise Tax Auditor, Grade 2.

ALBERTA

CALGARY: S. J. Fullerton, Excise Tax Auditor, Grade 1.

BRITISH COLUMBIA

VANCOUVER: M. B. Martin, Stenographer, Grade 1; C. T. Privat, Excise Tax Auditor, Grade 2; H. J. Randall, Excise Tax Auditor, Grade 1.

DEDUCTIONS

QUEBEC

LACOLLE: F. D. Carreau, Customs Excise Examiner (Retired).

MONTREAL: J. V. M. R. Girardin, Clerk, Grade 1 (Resigned); J. J. Kavanagh, Superintendent of Customs Excise Examiners (Retired); William McRobie, Senior Customs Excise Examiner (Deceased); M. F. M. J. Robidoux, Clerk, Grade 1 (Resigned).

RIMOUSKI: J. A. Lajoie, Customs Excise Examiner (Deceased).

ONTARIO

NIAGARA FALLS: H. R. Hopkins, Customs Excise Examiner (Resigned).

TORONTO: K. L. H. Griese, Stenographer, Grade 1 (Resigned); S. M. Sobel, Clerk, Grade 1 (Resigned).

ALBERTA

CALGARY: M. W. Gill, Customs Excise Clerk (Resigned).

LETHBRIDGE: T. C. Rubbra, Customs Appraiser, Grade 1 (Retired).

BRITISH COLUMBIA

VANCOUVER: S. H. Walker, Computing Clerk (Retired).

ADMINISTRATION

J. L. Audet, Clerk, Grade 2 (Resigned); M. W. Brown, Clerk, Grade 2 (Resigned); K. M. Dumas, Stenographer, Grade 1 (Reassigned to another Department); M. G. Hughes, Stenographer, Grade 1 (Resigned); J. M. Steinberg, Office Boy (Resigned).

AUDIT

MANITOBA

WINNIPEG: F. E. Gabriel, Excise Tax Auditor, Grade 2 (Resigned).

BRITISH COLUMBIA

VANCOUVER: E. C. Nicholson, Stenographer, Grade 1 (Reassigned to another Department).

UNDERVALUATION

OTTAWA: M. M. C. Richer, Stenographer, Grade 2 (Resigned).

PROMOTIONS

QUEBEC

MONTREAL: R. J. Ash, from Clerk, Grade 2, to Customs Excise Examiner; R. B. Barnett, from Clerk, Grade 1, to Customs Excise Examiner; R. B. Blizard, from Clerk, Grade 1, to Customs Excise Examiner; J. H. G. Bousquet, from Clerk, Grade 1, to Customs Excise Clerk; J. C. A. Boutet, from Clerk, Grade 1, to Customs Excise Examiner; J. J. J. Brunet, from Typist, Grade 2, to Customs Excise Clerk; J. P. A. Clermont, from Clerk, Grade 1, to Customs Excise Clerk; V. L. Dixon, from Clerk, Grade 1, to Customs Excise Examiner; A. Flaumenbaum, from Clerk, Grade 1, to Customs Excise Clerk; J. E. L. Rathe, from Clerk, Grade 1, to Customs Excise Examiner; Hyman Stein, from Clerk, Grade 1, to Customs Excise Examiner; J. F. R. B. Teasdale, from Clerk, Grade 1, to Customs Excise Clerk.

ONTARIO

TORONTO: E. H. Prior, from Customs Express and Postal Cashier to Computing Clerk.

ALBERTA

LETHBRIDGE: H. G. McIlvena, from Customs Excise Clerk to Customs Excise Cashier; H. A. Shoobert, from Computing Clerk to Customs Appraiser, Grade 1.

BRITISH COLUMBIA

PRINCE RUPERT: A. R. Hunter, from Customs Excise Examiner to Senior Customs Excise Examiner.

VANCOUVER: C. S. Krempeaux, from Express and Postal Computing Clerk to Cashier and Computing Clerk; George Lawrence, from Customs Guard to Customs Excise Clerk; S. J. Woodman, from Computing Clerk to Principal Clerk.

ADMINISTRATION

M. J. MacKay, from Stenographer, Grade 1, to Stenographer, Grade 2; G. B. Urquhart, from Dominion Customs Appraiser, Grade 4, to Chief Dominion Customs Appraiser.

AUDIT

OTTAWA: M. J. F. M. Champagne, from Computing Clerk to Excise Tax Auditor, Grade 1.

PROMOTIONS AND TRANSFERS

AUDIT

L. L. E. Rolston, from Customs Excise Clerk, SAINT JOHN, N.B., to Excise Tax Auditor, Grade 1, AUDIT (Saint John, N.B.).

J. W. Stringer, from Customs Excise Examiner, TRENTON, ONT., to Excise Tax Auditor, Grade 1, AUDIT (Kitchener, Ont.).

INVESTIGATION—DRAWBACKS

C. W. Wallis, from Senior Customs Excise Clerk, SYDNEY, N.S., to Investigator of Drawback Claims, Grade 2, INVESTIGATION—DRAWBACKS (Halifax, N.S.).

TRANSFERS

NEW BRUNSWICK

J. O. Spinney, from Sub-Collector of Customs and Excise, Limited Service Outport, Saint John (St. George), to Customs Excise Clerk, Saint John.

QUEBEC

J. A. R. Berthiaume, from Customs Excise Examiner, Montreal, to Customs Excise Examiner, Montreal (Terrebonne).

ONTARIO

G. Lawson, from Customs Excise Examiner, Fort Erie to Customs Excise Examiner, Niagara Falls; G. Stringer, from Clerk Grade 4, Inspection, Ottawa, to Clerk, Grade 4, Toronto.

CUSTOMS INSPECTION

J. E. Cleland, from Customs Excise Examiner, NEWPORT, VT., to Customs Excise Examiner, MALONE, N.Y.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1940 AND 1941

——	1940	1941	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,788,094 54	13,820,802 36		
Less Refunds and Drawbacks	1,615,558 89	1,170,325 71		
Net	11,172,535 65	12,650,476 65	1,477,941 00	
Excise Taxes	28,028,898 81	42,478,713 93		
Less Refunds and Drawbacks	265,001 62	736,461 07		
Net	27,763,897 19	41,742,252 86	13,978,355 67	
Excise Duties	7,829,707 31	9,741,951 38		
Less Refunds and Drawbacks	25,156 46	156,789 52		
Net	7,804,550 85	9,585,161 86	1,780,611 01	
Sundry Collections	43,591 29	47,163 43		
Less Refunds	10 75	13 00		
Net	43,580 54	47,150 43	3,569 89	
Net Totals	46,784,564 23	64,025,041 80	17,240,477 57	
Net Increase			17,240,477 57	

TOTALS FOR NINE MONTHS

——	1940–41	1941–42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	106,898,251 86	119,605,408 91		
Less Refunds and Drawbacks	12,661,801 12	13,141,084 43		
Net	94,236,450 74	106,464,324 48	12,227,873 74	
Excise Taxes	192,886,331 12	333,896,576 75		
Less Refunds and Drawbacks	3,118,423 04	6,943,765 30		
Net	189,767,908 08	326,952 811 45	137,184,903 37	
Excise Duties	67,931,528 09	83,769,203 22		
Less Refunds and Drawbacks	851,118 42	990,559 39		
Net	67,080,409 67	82,778,643 83	15,698,234 16	
Sundry Collections	458,924 30	517,327 52		
Less Refunds	420 29	74 80		
Net	458,504 01	517,252 72	58,748 71	
Net Totals	351,543,272 50	516,713,032 48	165,169,759 98	
Net Increase			165,169,759 98	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1940 AND DECEMBER 1941

——	December, 1940	December, 1941	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	8,697,731 92	34,752,067 59	26,054,335 67	

TOTAL FOR NINE MONTHS

——	1940–41	1941–42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	173,548,002 84	445,176,443 62	271,628,440 78	

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to December inclusive of the fiscal years 1940-41 and 1941-42. (Decreased marked*).

Districts	1940-41	1941-42	Increase or Decrease
	$ c.	$ c.	$ c.
Charlottetown	671,686 78	632,338 11	*39,348 67
Halifax	3,257,532 76	10,340,112 06	7,082,579 30
St. John	1,980,868 91	6,138,850 14	4,157,981 23
Quebec	2,395,506 66	7,098,856 92	4,703,350 26
Montreal	46,039,850 96	122,039,778 67	75,999,927 71
Ottawa	11,084,258 26	30,066,633 08	18,982,374 82
Kingston	832,389 86	2,466,816 47	1,634,426 61
Belleville	882,449 40	2,355,416 80	1,472,967 40
Toronto	54,961,633 25	123,755,552 65	68,793,919 40
Hamilton	12,875,769 33	36,870,178 40	23,994,409 07
London	12,606,423 30	32,440,752 88	19,834,329 58
Fort William	978,142 65	3,414,637 84	2,436,495 19
Winnipeg	5,903,831 52	16,994,855 91	11,091,024 39
Regina	687,398 65	2,214,130 62	1,526,731 97
Saskatoon	394,320 06	1,409,957 00	1,015,636 94
Calgary	2,697,815 45	6,235,804 71	3,537,989 26
Edmonton	1,067,930 96	2,914,212 70	1,846,281 74
Vancouver	14,049,022 98	37,451,751 00	23,402,728 02
Yukon	181,171 10	335,807 66	154,636 56
Total	173,548,002 84	445,176,443 62	271,628,440 78

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The National Revenue Review

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February, 1942

Vol. XV No. 5

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A Message from the Minister

CANADA has entered the third year of war, a war that has now extended to the Pacific Ocean.

Men, materials and money must be secured to maintain the tremendous effort that this country is putting forth.

The second Victory Loan Campaign is about to commence, and all Canadians are asked to support it to the fullest possible extent.

Members of all Divisions of the Department of National Revenue have responded generously in the past, not only at our headquarters, but also at the Ports, Outports and Inspection Districts throughout the Dominion.

I sincerely hope that in this hour of danger our response may even surpass our previous record.

Colin Gibson

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Re Income Tax

FOLLOWING the practice of recent years, this issue of the REVIEW contains an article dealing with the preparation and filing of Income Tax Returns. This has been an appreciated feature of the REVIEW for years as it gives in concise form the requirements which are necessary to be observed. The article was prepared by direction of C. Fraser Elliott, K.C., Commissioner of Income Tax.

Collections Increased

DURING the busy month of December, with its Christmas rush, business transacted at the Customs express and postal branches of both Montreal and Toronto showed gains compared with the same month a year ago. At Montreal the express branch collected a total of $425,579 during the month, an increase of $76,892, while entries numbered 3,942, an increase of 750, and packages received totalled 16,565, a drop of 1,085. The postal branch showed gains at all points: collections $75,827, increase $119; parcels received 25,625, increase 1,942; parcels cleared 25,193, increase 2,138; entries 2,312, increase 325.

Business transacted at the Customs express and postal branches, Toronto, during December, showing comparison with December, 1940, was as follows: express branch—collections $300,744, decrease $62,213; packages received 19,637, decrease 395; entries 5,069, increase 137; postal branch—collections $64,505, decrease $39,504; packages received 31,227, decrease 1,860; packages delivered 29,388, decrease 1,760; entries 2,999, increase 160.

Changes in List of Customs-Excise Ports

Summerland, B.C., a Postal Collecting Station under the survey of the Port of Penticton, B.C., closed as from January 1, 1942.

McAdam Junction, N.B., the name of the Customs Port now known as "McAdam Junction" changed to "McAdam", N.B.

33911—1½

Regarding Filing 1941 Income Tax Returns

(Editor's Note.—This article was prepared for the Review by direction of C. Fraser Elliott, K.C., Commissioner of Income Tax and Commissioner of Succession Duties.)

THE several Income Tax Returns which require to be compiled and filed in duplicate with the Inspectors of Income Tax throughout the country are returnable in respect of individuals on or before the 31st of March, 1942, and must include the income of the twelve months of the calendar year 1941. Where an individual is in business and his fiscal period ended in December, 1941, the filing date is on or before 30th April, 1942.

There is a two page Form T.1 Special for the use of individuals who are not in business and whose income is not more than $5,000 (including not more than $100 investment income) and a four page Form T.1 for those individuals who are in business or whose income is more than $5,000.

The returns of income of corporations on Form T.2 must be filed in duplicate within four months of the close of the 1941 fiscal period.

Individuals.—The taxpayer must estimate his own tax when filing the return and the estimated tax is due on or before the 31st of March, 1942.

Methods of Payment.—(The tax may be paid under option 1 or 2).

1. The tax is due 31st March, 1942, or 30th April, 1942, if business fiscal year ends in December, 1941. One-third of the amount of the tax may be paid on the due date and the balance within four months thereafter, together with interest at 5 per cent per annum on such balance from the due date. Any tax not so paid bears 3 per cent additional interest thereafter. Any tax under-estimated bears 5 per cent interest from the due date and one month after Notice of Assessment bears 3 per cent additional interest.

2. One-twelfth of the 1940 estimated tax in each of the four months September-December, 1941, and one-eighth of the 1941 estimated tax (reduced by the sum of the one-twelfth payments already made) in each of the eight months January-August, 1942.

Interest will not be payable if the taxpayer adopts option 2 and makes payments regularly thereunder, except where the taxpayer under-estimates the tax payable. In such case, interest at 5 per cent per annum is payable on the amount under-estimated from 31st March, 1942, or 30th April, 1942, until one month after Notice of Assessment and thereafter at 8 per cent per annum. Upon one default in plan 2 then plan 1 operates.

Note.—If prepayment of *1942* tax is to be made under Option 2 then payment must commence in September, 1942.

National Defence Tax.—The National Defence Tax is deducted at the source from all salaries, wages, dividends and interest on registered bonds, debentures and other like obligations. Where the tax has not been deducted at the source, or where the tax has not been fully paid by deduction at the source, the amount of the tax not so paid at the source is payable by the recipient taxpayer on the filing of his return.

Exemptions and Rates of Tax.—The exemptions and rates of tax presently provided by the Statutes are set out fully on the Forms T.1 and T.1A (the latter is the return for farmers).

Surtax.—Surtax is payable on investment income in excess of certain exemptions (the minimum exemption for surtax purposes is $1,500). The rate is 4 per cent and the exemptions are shown on Forms T.1 and T.1A.

Gifts.—Subject to certain exceptions, a Gift Tax is payable upon the transfer of property by way of gift or donation by any individual residing or ordinarily resident in Canada. The tax is payable by such individual at the rate applicable in respect of the aggregate value of all the property so transferred during the year. Commencing on gifts up to and including

$25.000 the rate is seven per cent, and up to the rate of twenty-five per cent on gifts exceeding $1,000,000. The tax so imposed applies where the transfer is in trust or otherwise or direct or indirect or whether the property is real or personal, tangible or intangible and shall extend to gifts made by personal corporations.

The tax is to be paid in full on or before the 31st of March succeeding the year in which the gifts were made. The Minister shall have power to determine whether or not any transfer of property is a gift and also the value of any gift or donation or property. Gifts or donations aggregating not over $4,000 in any one year are exempt. For other exemptions see Section 88, subsection 8 of the Income War Tax Act.

Trusts and Estates.—Income accumulating in trust for the benefit of unascertained persons or of persons with contingent interests is taxable in the hands of the trustee or other like person acting in a fiduciary capacity as if such income were the income of a person other than a corporation, but he is not entitled to any exemption.

Omitted Income.—Any person omitting to declare any dividend, rentals, interest, royalties or other like income and such income is subsequently ascertained to have in fact been received by the taxpayer then such person may be assessed as if double the income so omitted from the return had been received.

Corporations.—A corporation is required to file its return within four months from the close of its fiscal period.

The rate of income tax applying to corporations is 18 per cent except where a consolidated return is filed when the rate is 20 per cent.

The rate is due within four months of the close of the corporation's fiscal period. It may, however, take advantage of the instalment plan as provided in the Act and as shown on Form T.2.

Excess Profits Tax Act 1940.—The provisions of this Act apply to all businesses, both individuals and corporations, on the profits earned on and after 1st January, 1940.

The rates of tax are as follows:—

Corporations	*1940*	the greater of 12 per cent on total profits or 75 per cent on the excess profits over average profits of the years 1936 to 1939 (less 18 per cent Income Tax thereon).
	1941	the greater of 22 per cent on total profits or 75 per cent on the excess profits (less 18 per cent Income Tax thereon).
Individuals	*1940*	the greater of 12 per cent on total profits or 75 per cent on the excess profits.
	1941	the greater of 15 per cent on total profits or 75 per cent on the excess profits.

No tax is payable if the profits for any taxation year before providing for any payments to proprietors, partners or shareholders are less than $5,000.

Proprietors or partners (not incorporated) may deduct their share of the Excess Profits Tax payable as a deduction from their share of the business profits in making their return for Income Tax purposes.

Succession Duties.—The Dominion Succession Duty Act is also administered by the Income Tax Division and for the purposes of such Act the Commissioner of Income Tax has been appointed as the Commissioner of Succession Duties anl all Inspectors of Income Tax have been appointed Inspectors of Succession Duties.

The Dominion Succession Duty Act was passed on 14th June, 1941, and applies to the estates of persons dying on or after that date. The Act subjects to taxation the interest

of the successors in the deceased's real or immovable property situated in Canada, and in all his personal property wheresoever situated, in circumstances where he was domiciled in Canada at the time of his death. If he were not so domiciled, then the Act is confined to the interest of the successors in property situated in Canada.

The property to which the successors succeed for purposes of taxation is not confined to the deceased's own property, which he can dispose of, but is extended to and includes gifts made by him in his lifetime to the limited extent mentioned in Section 3 of the Act, and other properties mentioned in that Section.

The executor of the will of the deceased, or his administrator upon intestacy, is required to make and deliver Statement of Value and Relationship on Form S.D.1 prescribed by the regulations. This Form must be delivered within six months after the death. A similar requirement is applicable to each successor, but, where the Form is delivered by any one person, the others may be relieved from the necessity of so doing. The usual practice is to accept the statement certified by the executor, if filed within the statutory period of six months, in compliance with the Act.

It is suggested that all enquiries relating to Income Tax, Excess Profits Tax and Succession Duty should in the first place be directed to the Inspector of Income Tax for the district in which the enquirer resides.

CHART OF INCOME TAX FORMS TO BE FILED BY CANADIAN TAXPAYERS WITH THE INSPECTOR OF INCOME TAX IN THE DISTRICT IN WHICH THEY RESIDE

Forms used by	Description of Form	Nature of Form	Due to be filed	Penalty
Individuals	T. 1 Income	Income more than $5,000, or in business received for the calendar year.	On or before the 31st March in each year.	5% of the amount of the tax, Maximum $500.
	T. 1 Special Income.	Salaried Income $5,000 or less including not over $100 investment income received for the calendar year.	" "	" "
Farmers and Ranchers	T. 1A Income	Income received for the calendar year.	" "	" "
Corporations	T. 2 Income	Income received for the fiscal year	Within four months from the close of the fiscal year.	" "
Corporations	T. 5 Dividends	Dividends and bonuses paid in cash or capital stock, during the calendar year.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Corporations	609 Interest	Interest paid on fully registered bonds and debentures during the calendar year.	" "	" "
Trustees	T. 3 Estates	Income of estates for calendar year administered by executors, administrators, agents and assignees.	" "	" "
Employers	T. 4 Salaries, Wages.	Salaries and wages $660 and over paid during the calendar year.	" "	Minimum $2. Maximum $50.

TAXES TO BE WITHHELD AT SOURCE

Corporations, Associations, Dominion and Provincial Governments, municipalities, religious and charitable institutions and, in short, those persons who may be under obligations to pay interest, dividends, rentals and royalties.	R.R. 701 Rentals and Royalties.	Remittance and particulars of tax deducted from rentals and royalties paid or credited to non-residents.	On or before the 15th each month following next deduction.	See note below.
	603 Dividends and Interest.	Remittance and particulars of tax deducted from dividends and interest.	Within one month of payment of the dividend or interest.	"
	W.T. 1 Withholding Tax Services Non-resident.	Remittance and particulars of tax withheld from remunerations to non-resident persons in respect of services rendered in Canada.	At same time payment is made to non-resident.	"

NOTE.—For failure to deduct the debtor is liable for the tax with interest at 10% per annum. For failure to remit, a further penalty of 10 % of the amount collected or withheld together with interest at 10% per annum until paid.

Increased Customs and Excise Revenue

SUBSTANTIAL increases in Customs-Excise revenue at certain of the leading ports were recorded during the nine months of this fiscal year to December 31, 1941. The following details were received by the *Editor* from Collectors:—

At Montreal

Mounting to a total of $162,242,358 for the nine months period, April to December, 1941, Customs-Excise revenue at the port of Montreal increased by $44,423,886 over the corresponding period of 1940 when collections totalled $117,818,472. All revenue totals except Excise tax returns on imports showed substantial increases. The largest collections were derived from Excise tax (domestic) which totalled $63,688,134, an increase of $24,537,921. Excise duty receipts were in second place amounting to $51,416,117, a gain of $9,858,800. Other revenue totals were as follows: import duty $26,617,985, increase $3,090,968; war exchange tax $14,519,307, increase $7,359,468; sales tax on imports $5,261,144, increase $1,020,950; Excise tax on imports $667,385, decrease $1,445,884; sundry collections $72,287, increase $1,663. A statement of receipts by months shows the heaviest collections taken in October, totalling $21,566,699, an increase of 42 per cent compared with October, 1940, with the second largest revenue received in September, totalling $19,690,392, an increase of 59 per cent over the same month last year.

Montreal's collections were the largest Customs-Excise receipts taken by any port in the Dominion during the nine months period.

At Toronto

Increasing by over fifty per cent Customs-Excise revenue at the port of Toronto climbed to a total of $100,260,641 for the nine months period under review, from a total of $66,332,746 collected during the corresponding period of 1940, a net increase of $33,927,895. All sources of revenue showed gains with the exception of sundry collections. Excise taxes (domestic) accounted for $56,115,910, an increase of $25,582,334 or 83 per cent. Import duty brought in $22,218,058, an increase of $1,103,487; war exchange tax $12,909,752, increase $5,766,167; sales tax on imports $5,255,392, increase $865,719; Excise duty $3,107,415, increase $312,505; Excise tax on imports $624,034, increase $298,897; sundry collections $30,080, decrease $1,213.

At Hamilton

Customs-Excise collections at the port of Hamilton, Ontario, from April 1 to December 31, 1941, increased by $6,270,900 to a net total of $27,024,671. Sales and Excise taxes (domestic) yielded the largest revenue totalling $11,576,771, an increase of $3,767,943. Then followed Excise duty collections $4,902,214, increase $25,570; import duty $4,730,834, decrease $278,911; war exchange tax $4,576,713, increase $2,196,144; sales tax on imports $926,599, increase $339,685; Excise tax on imports $308,567, increase $220,851; sundry collections $2,973, decrease $382.

At Windsor

Recording a net increase of $6,140,515 in Customs-Excise revenue for the nine months period, the port of Windsor collected $18,361,758 as against $12,221,242 for the corresponding period of 1940. The largest amount for any one month was taken in June, totalling $2,707,262. Domestic Excise taxes brought in $7,781,890 during the nine months period, an increase of $3,459,223; import duties $5,807,277, increase $988,122; war exchange tax $3,436,330, increase $1,439,667; sales tax on imports $772,344, increase $125,541; Excise duties $412,046, increase $148,849; Excise tax on imports $137,424, decrease $19,164; sundries $14,447, decrease $1,722.

At Walkerville

The port of Walkerville collected a Customs-Excise revenue of $21,274,276 between the dates April 1 and December 31, 1941. This compares with $17,302,158 received in the corre-

sponding period of 1940, showing a net increase of $3,972,118. Import duty realized the largest amount, namely, $7,548,588, a decrease of $416,195. Excise taxes (domestic), brought in $6,480,448, increase $3,036,591, war exchange tax $4,723,018, increase $1,763,888, Excise duty $1,650,018, increase $95,974, sales tax $541,079, decrease $157,025, Excise tax $323,756, decrease $159,596, sundries $7,369, increase $429.

Customs import entries for the nine months period numbered 82,340, an increase of 6,843, Excise tax entries 1,334, increase 161, Excise duty entries 4,573, increase 485; export entries 2,681, decrease 122. Manifests received totalled 24,584, an increase of 17,054; manifests forwarded 17,566, an increase of 16,146.

At Winnipeg

The port of Winnipeg collected $15,514,641 in Customs-Excise revenue from April 1 to December 31, 1941. This compares with $10,322,573 collected in the same period of the previous fiscal year, showing a net increase of $5,192,068. Receipts in detail were as follows: domestic Excise taxes $6,637,457, increase $3,076,733; import duty $3,481,737, increase $185,587; Excise duties $2,574,702, increase $1,064,900; war exchange tax $1,698,043, increase $766,227; sales tax on imports $1,070,183, increase $107,729; Excise tax on imports $45,060, decrease $9,389; sundry collections $7,460, increase $280.

At Vancouver

Vancouver collected $22,747,126 in Customs-Excise revenue during the first nine months of this fiscal year as against $16,091,696 for the same period of 1940, a net increase of $6,655,430 or over forty per cent. Excise tax collections amounted to $8,957,555, an increase of $4,151,437, import duty $7,092,897, increase $199,449, war exchange tax $3,120,310, increase $1,500,767, sales tax on imports $1,986,203, increase $369,210, Excise duty $1,440,120, increase $433,670, Excise tax on imports $128,810, increase $4,087, sundry collections $21,230, decrease $3,189.

At Victoria

At the port of Victoria, Customs-Excise revenue increased by nearly fifty per cent for the nine months period this fiscal year compared with last. Total revenue was $3,170,576 compared with $2,117,993, a net increase of $1,052,583. Import duty collections for the respective periods were $1,254,653 ($1,269,586), Excise tax $1,207,788 ($345,889), Excise duty $703,916 ($497,542), sundry collections $4,219 ($4,975). Import entries numbered 10,125 (11,629), Excise tax entries 2,354 (1,829), Excise duty entries 701 (636).

At the Victoria Customs postal branch collections totalled $47,797 ($56,846) while entries for the respective periods numbered 1,545 (1,876). Collections at the express branch amounted to $26,958 ($23,967) and entries totalled 577 (689).

Windsor Still at Top

WINDSOR still retains its position at the head of border ports which handle the largest tourist traffic. During the 1941 automobile tourist season a total of 983,014 cars reported inwards through that Customs port, and 975,723 cars reported outwards. These totals compare with 1,002,671 inwards and 1,004,401 outwards for the tourist season of 1940. Further comparative totals were as follows: cars entered under travellers' vehicle permits 230,979 (175,872), cars entered for stays of 48 hours or less 474,699 (476,858), trucks and buses inwards 46,354 (45,654), trucks and buses outwards 55,075 (50,402), passengers inwards 4,308,418 (4,597,211), passengers outwards 4,306,305 (4,614,596). Of the total number of persons entered during the past tourist season 3,059,409 were automobile passengers, 1,240,043 were bus passengers entered via the Windsor-Detroit tunnel and 8,966 were pedestrians who crossed by the Ambassador Bridge.

It will be noted in the foregoing figures that there was a marked increase in the number of bona fide tourists entered under travellers' vehicle permits, numbering 55,107. This definite increase is attributed to the simplification of border crossing regulations as regards passports, etc.

Incoming Tourist Travel Notes

THE volume of automobile traffic entered through Canadian border ports and outports during November, 1941, increased substantially over the same month a year ago. Totals for the respective months were 250,054 cars and 191,543 cars, a difference of 58,511. Cars entered under travellers' vehicle permits during November last numbered 51,732 as against 43,502 in November, 1940, and 52,696, in November, 1939, while cars entered in the non-permit or local class numbered 185,792 in November, 1941, compared with 146,492 in November, 1940, and 182,701 in November, 1939.

Ontario entered 33,078 cars under travellers' vehicle permits, 123,598 cars in the non-permit class and 5,913 commercial vehicles, while Quebec entered 10,751 cars under travellers' vehicle permits, 12,629 cars as local traffic and 2,060 commercial vehicles. The number of travellers' vehicle permits issued by the remaining provinces was as follows: British Columbia 3,792, New Brunswick 3,025, Manitoba 610, Alberta 251, Saskatchewan 224, Nova Scotia 1. New Brunswick entered, also, a large number of cars in the non-permit class totalling 40,284.

It should be noted that as Nova Scotia and Prince Edward Island have no ports of entry adjacent to the United States boundary, cars proceeding to these provinces (with the exception of those travelling direct from the United States by steamer) enter through ports in other provinces and are recorded in the latter.

Windsor was the busiest port of entry in the Dominion for automobile tourist traffic, clearing 12,510 cars under travellers' vehicle permits, 55,564 cars in the local traffic group and 2,893 commercial vehicles. Niagara Falls in second place entered 7,514 and 31,551 and 611 cars in the respective classes while Fort Erie, the third busiest border point in Canada entered 7,301 cars, 25,591 cars and 536 cars respectively. Other busy points of entry for cars of the travellers' vehicle permit class were: Sarnia, Ont., 2,633 cars, Phillipsburg, Que., 2,211, Pacific Highway, B.C., 2,146, Lacolle, Que., 2,081, Rock Island, Que., 1,328, St. Stephen, N.B. 816. St. Stephen also entered 15,831 cars as local traffic.

Canadian cars reported inwards during November totalled 59,677, made up of 3,913 cars returning after being abroad for periods over 24 hours, 45,136 cars returning after being abroad for periods of 24 hours or less, and 10,628 cars known as commercial vehicles, that is to say Canadian trucks which had been travelling in the United States for commercial purposes.

A record by provinces of Canadian cars entered after stays abroad extending over 24 hours, gives the following: Ontario 1,674 cars, British Columbia 937 cars, Quebec 784 cars, Manitoba 178 cars, New Brunswick 174 cars, Saskatchewan 101 cars, Alberta 65 cars. Both Ontario and New Brunswick entered a large number of cars which had been abroad for 24 hours or less, totalling 17,554 and 16,266 respectively. New Brunswick entered the largest number of Canadian commercial vehicles, namely, 4,381, while Ontario was in second place with 4,187.

Ports and outports entering the largest number of cars returned after more than 24 hours absence, were: Pacific Highway 607, Niagara Falls 421, Fort Erie 333, Windsor 286. Niagara Falls entered the largest number of cars which had been absent for 24 hours or less, totalling 8,313, followed by St. Stephen 4,608, Edmundston, N.B., 3,839, Fort Erie 3,398, Windsor 2,507, Milltown, N.B., 2,220. Edmundston entered the largest number of Canadian commercial vehicles, with a total of 1,633, with Walkerville in second place entering 1,454 and Fort Frances third entering 1,354.

Tourist Travel Up

TOURISTS entering Canada from the United States during the first ten months of 1941 totalled 12,433,716 persons compared with 12,172,719 visitors in the corresponding period of 1940. Traffic reached its peak during the months of July and August when 5,326,163 tourists from the United States were admitted as against 4,050,460 in the corresponding months of 1940.

Although war has spread to most parts of the globe, the international boundary between Canada and the United States still remains the most friendly in the world. Each year it is crossed by millions of visitors travelling by automobile, train, boat, and aeroplane, and both Canadian Immigration and Customs regulations are designed to make the entry of bona fide tourists as pleasant as possible.

Tourist Travel at Niagara Falls

A TOTAL of 1,172,113 automobiles, inwards and outwards, was cleared through the port of Niagara Falls, during the nine months period, April 1 to December 31, 1941. Of this number United States cars inwards totalled 525,044, outwards 501,576; Canadian cars inwards 70,892, outwards 74,601. Other vehicles inwards numbered 22,029, outwards 22,015; passengers inwards, 1,911,918, outwards, 1,830,709.

The new international Rainbow Bridge at Niagara Falls was opened to traffic November 1, 1941, and from that date to December 31, a total of 55,751 automobiles crossed by this bridge. Other vehicles, inwards and outwards, numbered 3,677, while passengers crossing in vehicles of all kinds totalled 152,386. These figures are included in the above totals for Niagara Falls.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of December, 1940, and December, 1941:—

December, 1941, spirits, matured, $2,374,050; December, 1940, $2,255,428. December, 1941, spirits, unmatured, $112,244; December, 1940, $64,042. December, 1941, validation fee, $67,889; December, 1940, $27,582. December, 1941, malt, $1,913,451; December, 1940, $1,117,692. December, 1941, beer, $41,145; December, 1940, $35,685. December, 1941, malt syrup, $5,057; December, 1940, $8,066. December, 1941, cigars, $54,702; December, 1940, $46,321. December, 1941, cigarettes, $4,324,968; December, 1940, $3,379,447. December, 1941, manufactured tobacco, $720,547; December, 1940, $755,230. December, 1941, licences, $52; December, 1940, $661. December, 1941, Canadian raw leaf tobacco, $30,210; December, 1940, $18,688. December, 1941, totals, $9,644,321; December, 1940, $7,708,844.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the monthss of December, 1940, and December, 1941:—

December, 1941, tobacco, cut, 1,790,704 pounds; December, 1940, 1,816,190 pounds. December, 1941, tobacco, plug, 232,105 pounds; December, 1940, 242,730 pounds. December, 1941, tobacco, snuff, 70,137 pounds; December, 1940, 84,217 pounds. December, 1941, cigarettes, number 720,022,131; December, 1940, number 574,837,242. December, 1941, cigars, number 18,888,878; December, 1940, number 16,865,691. December, 1941, Canadian raw leaf tobacco, 298,282 pounds; December, 1940, 186,882 pounds.

Overseas Export Clearances of Wheat

DURING the week ending January 9, 1942, the export clearances overseas of Canadian wheat amounted to 2,278,962 bushels compared with 3,021,370 in the corresponding week last year. The accumulated total for the twenty-three weeks ending January 9 increased to 63,568,329 bushels from last year's corresponding total of 41,709,125 bushels.

NEWS AND COMMENT

Vancouver: Leading Aircraftsman J. H. R. Willett, of the Vancouver Customs-Excise staff, was killed January 19, 1942, when the Royal Canadian Air Force training plane which he was piloting and another training plane collided in mid air near Boundary Bay, B.C.

Mr. Willett entered the Customs service at this port in 1935, and three years later was appointed Customs-Excise Examiner. He enlisted in the R.C.A.F. in September of last year and at Edmonton was rated first in a class of one hundred and fifty air force recruits. Mr. Willett was a good aircraftsman and a valued Customs officer and his death in the service of his country is deeply regretted.

Saint John, N.B.: Increases in revenue were registered at all points at the Customs-Excise port of Saint John, N.B., for the nine months period April to December, 1941, compared with the same period of 1940. Total collections amounted to $6,242,785 as against $4,160,953, an increase of $2,081,832 or fifty per cent. Excise taxes produced the largest amount and showed the greatest increase, totalling $3,704,745, increase $1,676,059. Other collections in detail were: import duty $1,431,933, increase $118,310; war exchange tax $433,975, increase $137,950; Excise duty $359,823, increase $86,459; sales tax $290,536, increase $56,899; Excise tax $16,447, increase $5,150; sundry collections $5,325, increase $1,005.

Halifax, N.S.: Revenue collected at the port of Halifax during the nine months period April to December, 1941, amounted to $8,358,331, a net increase of $2,646,933 over the corresponding period of the previous fiscal year. Import duties totalled $2,599,803 an increase of $500,983. Sales tax on imports amounted to $569,108, Excise tax on imports $33,067, war exchange tax $1,281,828, Excise duty $913,015.

Export entries numbered 52,500, import entries 18,440, Excise duty entries 8,077, Excise tax entries 2,479. Manifests received numbered 12,637, manifests forwarded 8,808.

Collections at the Customs postal branch for the nine months period amounted to $26,437, a decrease of $1,239, while parcels received numbered 153,496 and entries 1,216. At the Customs express branch collections totalled $74,333, a gain of $21,920. Parcels received numbered 6,330, entries 1,526.

Sherbrooke, Que.: Customs-Excise revenue at the port of Sherbrooke, for the month of December, 1941, amounted to $299,264, an increase of $116,431 compared with December, 1940, an all-time high for this port. Excise and sales tax accounted for $266,054 of the total, and Customs duty for $73,152. Collections for the past year totalled $2,821,547 as against $1,834,120 received during 1940, a net increase of $987,427.

Windsor, Ont.: A total of 9,185 United States automobiles was entered through the port of Windsor during December under travellers vehicle permits. This compares with 7,851 automobiles entered in December, 1940. Cars entered for stays of 48 hours or less during the respective months numbered 34,258 (39,097). Trucks inward totalled 3,717 (3,475), trucks outward 4,498 (4,131), buses inward 338 (nil), outward 334 (nil). The total number of automobiles inward was 65,001 (70,638), outward 63,392 (71,550), passengers inward 322,342 (309,675), outward 319,800 (312,414).

DEPARTMENTAL MEMORANDA ISSUED TO COLLECTORS

Tariff Change By Order in Council

By Order in Council (P.C. 128), dated January 9, 1942, passed under the authority of Section 284, paragraph (k) of the Customs Act, it is ordered that, effective December 1, 1941, the undermentioned product shall be accorded the tariff treatment hereunder indicated:

"Finely divided metals or compounds of metals, whether dry, or suspended or dissolved in a liquid, for use exclusively in the manufacture of tableware or china, porcelain or semi-porcelain.

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	22½ p.c.

(To be designated as Tariff Item 246c)"

Passover Bread

Collectors are informed that by Order in Council (P.C. 70/10155) dated December 31, 1941, authority is granted for the remission of customs duty and taxes on Passover Bread or Matzos and the following Matzos products: —

Whole wheat matzos	Matzo meal
Hygienic matzos	Matzo cake meal
Thin matzos	Matzo farfel
Egg matzos	Matzo whole wheat meal
Matzo crackers	Matzo cereal
	Hygienic matzo crackers
Whole wheat matzo crackers	Passover vinegar

imported for use during the coming Passover season and entered at Customs from January 20 to April 9, 1942, both days inclusive, under regulations established by the Minister and under authority of import permit, "prepared cereal foods" (ex Tariff Items 45, 46, 65 and 66) being prohibited importation under Part One of Schedule One of the War Exchange Conservation Act.

This memorandum cancels and supersedes Memorandum Series D No. 25 (1941).

Special or Dumping Duty

By Order in Council P.C. 9888 dated December 19, 1941, passed under the authority of the War Measures Act, it is ordered that the imposition of special or dumping duties, as provided for under Section 6 of the Customs Tariff, be suspended for the time being, except in respect of importations of fresh fruit and vegetables.

Re: Precious and Semi-Precious Stones

By Order in Council (P.C. 146) dated January 9, 1942, the Jewellery Administrator is authorized to examine all importations of precious or semi-precious stones (including pearls), or imitations thereof, intended to be used in the manufacture of jewellery or similar articles, and Collectors of Customs and Excise are authorized to withhold delivery of all such importations until released by or on behalf of the said Jewellery Administrator.

Accordingly, Collectors of Customs and Excise are to withhold delivery of all such importations until examined and/or released by or on behalf of the Jewellery Administrator.

Re: Trading with the Enemy

Referring to Supplement No. 14 to Memorandum WM No. 1, Second Revision, Thailand, effective from and including December 22, 1941, and Hong Kong, from and including December 24, 1941, are deemed to be enemy occupied territory under the Trading with the Enemy Regulations and all importers of goods originating in those countries at your Port should be instructed to apply to the Custodian, Department of Secretary of State, Ottawa, for release and the goods are not to be delivered pending such release.

Goods originating in Hong Kong, in Canada or actually in transit to Canada prior to December 24, 1941, may, when released by the Custodian, be entered at treaty rates.

War Exchange Conservation Act

By Order in Council P.C. 9792 dated December 16, 1941, passed under the authority of the War Measures Act, it is ordered that Part Two of Schedule One of the War Exchange Conservation Act, be amended by adding thereto the following item:—

ex 326e: Articles of glass, not plate or sheet, designed to be cut.

Prohibited Imports

Referring to Memorandum W.M. 54, effective on and after December 19, 1941, the Minister of National Revenue has authorized the importation of goods from China without a permit as required by Order in Council P.C. 9231, dated November 27, 1941.

Such goods, however, may not be released without the permission of the Custodian, Department of the Secretary of State, Ottawa.

Export Licences—Gold Coin or Bullion

Referring to Departmental Memorandum Series D No. 2 and Supplements, setting forth the regulations, as amended, providing for the prohibition of the exportation of gold, whether in the form of coin or bullion, except

under licence by the Minister of Finance, you are now advised that by Order in Council (P.C. 9131) of November 26, 1941, it is provided that these regulations shall remain in force until December 31, 1942, unless sooner rescinded by Order in Council.

Re Export Permits

The Export Permit Branch of the Department of Trade and Commerce has requested that Collectors be advised that until further notice it is in order for them to release and allow to proceed all shipments which they may be holding under permit consigned to the following destinations:—

1. Portuguese Timor
2. Netherlands East Indies
3. Singapore
4. Free China points (via the Burma road)

Collectors are not to permit any shipments to proceed consigned to the U.S.S.R. via Vladivostock or other Pacific ports. It will, however, be in order to permit shipments under permit to proceed via Murmansk and Arkhangelsk.

Effective on and after January 2, 1942, exporters making application to the Export Permit Branch, Department of Trade and Commerce, for a permit to export, may state therein their intention to export the goods covered by the permit, if and when issued, in partial lots. In such cases, the exporter instead of, as usual advising the name of the frontier port or ports of exit, should furnish the name of his nearest Customs office as the permit issued will be accompanied by Partial Shipment Forms, which exporters must complete in triplicate and present with the relevant export entry, Form B. 13, to the nearest Collector of Customs and Excise for validation, together with the original permit.

These partial shipment forms when validated must accompany the shipment to the frontier port of exit to be finally completed, while the original permit is retained at the validating port.

The Collector at the frontier port will retain one copy for his files, forward one copy to the Export Permit Branch, Department of Trade and Commerce, Ottawa, and the third copy to the validating port to be attached to the original of the export permit.

The Collector at the validating port, when the total quantity allowed under the original permit has been shipped, will forward the original of the permit with the relevant partial shipment forms to the Export Permit Branch, Ottawa, for cancellation.

JUST AMONG OURSELVES

JANUARY-FEBRUARY

ADDITIONS

Quebec

Montreal: R. A. J. d'A. Lalonde, Clerk, Grade 1.

Ontario

Niagara Falls: N. Bell, Customs Excise Examiner; E. Digweed, Clerk, Grade 2.
Ottawa: J. A. M. Doutre, Clerk, Grade 1; R. M. Parrott, Typist, Grade 1.
Sarnia: H. J. Arnold, Customs Truckman; G. D. Webster, Customs Excise Examiner.
Toronto: C. S. Cave, Clerk, Grade 2; G. R. Cranston, Clerk, Grade 1; L. C. Esson, Clerk, Grade 1A; M. Johnson, Typist, Grade 2.

Manitoba

Winnipeg: V. M. Mileham, Clerk, Grade 1.

Saskatchewan

Saskatoon: B. F. Johnson, Clerk, Grade 2.

Alberta

Edmonton: O. L. Dempsey, Customs Excise Examiner.

Administrative

Mabel Ferguson, Clerk, Grade 2; Lucien Lafleur, Clerk, Grade 1; J. J. L. Latour, Clerk, Grade 2; P. B. Lepage, Office Boy; E. L. Trew, Clerk, Grade 2; K. S. Vincent, Typist, Grade 1.

Customs Inspector

Ontario

Peterborough: D. I. White, Stenographer, Grade 2.

Saskatchewan

Regina: A. M. Pukesh, Stenographer, Grade 2.

Audit

Quebec

Montreal: R. A. MacIntyre, Excise Tax Auditor, Grade 2; Robert Mathieu, Excise Tax Auditor, Grade 1; J. R. Thomson, Excise Tax Auditor, Grade 2.

QUEBEC: Germaine Bedard, Stenographer, Grade 1.
THREE RIVERS: R. Carpentier Excise Tax Auditor, Grade 2.

ONTARIO

OTTAWA: H. A. Smith, Excise Tax Auditor, Grade 2.
TORONTO: H. G. Chant, Excise Tax Auditor, Grade 2.

BRITISH COLUMBIA

VANCOUVER: J. S. Agnew, Excise Tax Auditor, Grade 2.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: T. F. Flanagan, Clerk, Grade 2 (Resigned).

NEW BRUNSWICK

EDMUNDSTON: J. H. Pelletier, Customs Excise Examiner (Resigned).

QUEBEC

MONTREAL: J. A. R. Caron, Typist, Grade 1 (Reassigned to another Department); J. J. Kavanagh, Superintendent of Customs Excise Examiners (Retired); Joseph Navert, Customs Truckman (Services terminated on account of age); C. A. Rivet, Computing Clerk (Retired).

ONTARIO

OTTAWA: J. E. Brunet, Customs Truckman (Resigned).
TORONTO: S. Hutner, Clerk, Grade 1 (Resigned); T. J. Nethery, Customs Excise Examiner (Deceased); J. S. Kelly, Customs Appraiser, Grade 1 (Retired); P. W. Walker, Ass't. Registrar of Shipping (Retired).
WINDSOR: R. H. Harrison, Senior Customs Excise Examiner (Retired).
WOODSTOCK: F. O. Burgess, Collector of Customs and Excise, Grade 2 Port (Retired).

MANITOBA

WINNIPEG: G. S. Telford, Customs Appraiser, Grade 3 (Retired).
WINNIPEG (Dauphin): E. C. Herrick, Sub-Collector of Customs and Excise, Grade 1 Outport (Retired).

BRITISH COLUMBIA

VANCOUVER: J. H. R. Willett, Customs Excise Examiner (killed on active service—in training with R.C.A.F.).

ADMINISTRATIVE

Fay Belzberg, Clerk, Grade 1 (Reassigned to another Department); N. F. C. Mutter, Office Boy (Resigned); Dr. A. Tingle, Chief, Customs Excise Chemical Laboratory (Retired).

CUSTOMS INSPECTION

ONTARIO

PETERBOROUGH: E. A. G. Robinson, Stenographer, Grade 2 (Promoted and transferred to Unemployment Insurance Commission).

SASKATCHEWAN

REGINA: W. H. Matthews, Stenographer, Grade 2 (Promoted and transferred to Unemployment Insurance Commission).

AUDIT

QUEBEC

QUEBEC: M. P. R. Mathieu, Stenographer, Grade 1 (Promoted and transferred to Unemployment Insurance Commission).

ALBERTA

CALGARY: E. R. Roach, Excise Tax Auditor, Grade 2 (Resigned).

BRITISH COLUMBIA

VANCOUVER: M. B. Martin, Stenographer, Grade 2 (Services terminated).

PROMOTIONS

NOVA SCOTIA

HALIFAX: Thomas Stokes, Jr., from Cashier and Computing Clerk to Senior Customs Excise Clerk.

QUEBEC

THREE RIVERS: J. A. O. Denis, from Computing Clerk to Senior Customs Excise Clerk.

ONTARIO

SARNIA: R. A. Marriott, from Express and Postal Computing Clerk to Senior Customs Excise Clerk.
TORONTO: H. Abbott, from Customs Truckman to Customs Excise Clerk; E. C. Merkley, from Customs Truckman to Customs Excise Clerk; Thos. Muirhead, from Customs Truckman to Customs Excise Clerk; C. H. Vaughan, from Clerk, Grade 1, to Customs Excise Examiner.
WALKERVILLE: R. E. Hall, from Customs Excise Examiner to Special Exciseman, Grade 1.

MANITOBA

WINNIPEG: P. J. Mulvihill, from Customs Appraiser, Grade 1, to Customs Appraiser, Grade 3.

BRITISH COLUMBIA

VANCOUVER: H. W. Baker, from Express and Postal Computing Clerk, to Computing Clerk; J. D. Smyth, from Computing Clerk to Customs Appraiser, Grade 1.
VICTORIA: Joseph Dakers, from Senior Customs Excise Examiner to Customs Excise Supervising Officer.

ADMINISTRATIVE

C. Allison, from Stenographer, Grade 2, to Stenographer, Grade 3; E. M. Flewellyn, from Stenographer, Grade 1, to Clerk, Grade 2.

TRANSFERS

CUSTOMS INSPECTION

K. B. McKay, from Customs Excise Examiner, Newport, Vt., to Customs Excise Examiner, Rouses Point, N.Y.

INVESTIGATION—DRAWBACKS

William Smith, from Sub-Collector of Customs and Excise, Grade 1 Outport, Parry Sound (Depot Harbour) to Customs Excise Clerk Investigation —Drawbacks, London, Ont.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY 1941 AND 1942

—	1941	1942	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	11,304,691 55	14,008,591 32		
Less Refunds and Drawbacks	1,712,744 64	1,811,231 16		
Net	9,591,946 91	12,197,360 16	2,605,413 25	
Excise Taxes	27,508,832 99	41,788,493 48		
Less Refunds and Drawbacks	570,449 50	1,172,837 30		
Net	26,938,383 49	40,615,656 18	13,677,272 69	
Excise Duties	6,708,741 97	9,201,163 83		
Less Refunds and Drawbacks	42,779 06	159,600 90		
Net	6,665,962 91	9,041,562 93	2,375,600 02	
Sundry Collections	51,247 02	54,589 95		
Less Refunds	4 75	7 26		
Net	51,242 27	54,582 69	3,340 42	
Net Totals	43,247,535 58	61,909,161 96	18,661,626 38	
Net Increase			18,661,626 38	

TOTALS FOR TEN MONTHS

—	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	118,202,943 41	133,614,000 23		
Less Refunds and Drawbacks	14,374,545 76	14,952,315 59		
Net	103,828,397 65	118,661,684 64	14,833,286 99	
Excise Taxes	220,395,164 11	375,685,070 23		
Less Refunds and Drawbacks	3,688,872 54	8,116,602 60		
Net	216,706,291 57	367,568,467 63	150,862,176 06	
Excise Duties	74,640,270 06	92,970,367 05		
Less Refunds and Drawbacks	893,897 48	1,150,160 29		
Net	73,746,372 58	91,820,206 76	18,073,834 18	
Sundry Collections	510,171 32	571,917 47		
Less Refunds	425 04	82 06		
Net	509,746 28	571,835 41	62,089 13	
Net Totals	394,790,808 08	578,622,194 44	183,831,386 36	
Net Increase			183,831,386 36	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JANUARY 1941 AND JANUARY 1942

—	January 1941	January 1942	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	29,057,594 81	49,264,119 05	20,206,524 24	

TOTAL FOR TEN MONTHS

	1940-41	1941-42	Increase	Decrease
—	$ c.	$ c.	$ c.	$ c.
Net Collections	202,605,597 65	494,440,562 67	291,834,965 02	

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months April to January inclusive of the fiscal years 1940-41 and 1941-42. (Decrease marked *).

Districts	1940-41	1941-42	Increase or Decrease	Districts	1940-41	1941-42	Increase or Decrease
	$ cts.	$ cts.	$ cts		$ cts.	$ cts.	$ cts.
Charlottetown	684,631 61	656,149 32	*28,482 29	Fort William..	1,086,431 39	3,763,260 99	2,676,829 60
Halifax.....	3,555,121 00	11,080,272 59	7,525,151 59	Winnipeg.....	6,476,040 65	18,345,432 01	11,869,391 36
Saint John....	2,197,851 61	6,793,838 97	4,595,987 36	Regina.....	782,753 22	2,423,443 78	1,640,690 56
Quebec.....	2,667,575 83	7,586,755 96	4,919,180 13	Saskatoon.....	438,708 56	1,538,514 88	1,099,806 32
Montreal.....	50,564,541 76	140,499,564 17	89,935,022 41	Calgary.....	3,527,172 06	7,260,205 29	3,733,033 23
Ottawa.....	12,645,599 42	33,486,010 46	20,840,411 04	Edmonton....	1,203,560 29	3,175,971 15	1,972,410 86
Kingston.....	918,505 49	2,585,174 12	1,666,668 63	Vancouver....	14,975,262 24	40,144,379 80	25,169,117 56
Belleville.....	951,322 76	2,465,855 34	1,514,532 58	Yukon.....	185,372 11	341,861 10	156,488 99
Toronto.....	69,807,422 35	133,511,052 02	63,703,629 67				
Hamilton.....	14,882,461 96	41,732,917 68	26,850,455 72	Total.....	202,605,597 65	494,440,562 67	291,834,965 02
London.....	15,055,263 34	37,049,903 04	21,994,639 70				

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The National Revenue Review

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March, 1942

Vol. XV No. 6

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

MAR 19 1942

Department of National Revenue

Minister of National Revenue
Col. the Honourable C. W. G. GIBSON, K.C.
Private Secretary, W. O. Davis

Commissioner of Customs, H. D. Scully
Commissioner of Excise, David Sim
Commissioner of Income Tax, C. F. Elliott, K.C.
Assistant Commissioner of Customs, L. F. Jackson
Assistant Commissioner of Excise, V. C. Nauman
General Executive Assistant, P. L. Young

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Second Victory Loan

THE Public Service of Ottawa was organized as a separate unit for the purpose of carrying on the Second Victory Loan Campaign. It was co-ordinated with the general city campaign but operated entirely separate from the door-to-door canvass. The numerous departments, boards, commissions, etc., were formed into ten groups, each presided over by a chairman. The Customs and Excise Divisions were grouped with the Departments of Insurance; Pensions and National Health, and Public Printing and Stationery. Messrs. L. H. Taylor and C. E. Gunby, Secretaries of the respective divisions, acted as organizers and they in turn selected competent canvassers from the different branches, thus enabling a rapid and thorough canvass of the entire staff.

A quota of $1,843,000 was set by Victory Loan headquarters for the Public Service Organization. This was broken down into groups, and $125,000 was allotted to our Group.

A mass meeting held on the main floor of the Connaught Building was addressed by the Minister, Hon. Colin Gibson, who stressed the seriousness of the war situation, the threat to our coasts, and the fact that we had met many reverses but still were able to remain securely in our homes and were deprived of little or nothing in the way of comforts. He urged those present to receive the canvassers with enthusiasm and to be prepared to accept the sacrifices necessarily entailed in the purchase of bonds, which transaction is definitely a loan rather than a gift or contribution.

The Minister introduced Mr. Eugene J. Quinn of the Bank of Canada, who enlarged on the position in which British men and women would find themselves should the war be lost and Hitler dominate the world. A quotation was read from "Mein Kampf" in support of his conclusions in this respect. He urged that unnecessary purchases of luxuries be deferred until after the war was won, and that the only acceptable excuses for not purchasing bonds would be, either that the individual was unemployed or that he did not wish to have a part in the war.

Appreciation of the address was voiced by the Minister who said that the proper answer to the canvasser would be, "Put me down for a couple of bonds". The meeting was considered very successful.

At time of writing, viz., February 23, it appears that the aforementioned quota may be about $25,000 in excess of the amount which will be secured. However, the campaign at this time is just one week old, and the organizers and canvassers alike, are enthusiastic to the point that, within reason, nothing will be left undone in obtaining maximum results.

The *Editor* has received the following report from C. F. Elliott, K.C., Commissioner of Income Tax, regarding the progress of the campaign in that Division of the National Revenue Department:—

"The Income Tax Division has conducted many campaigns for funds from time to time but none in which the desire to participate has been so keenly expressed by members of the

staff as this one. From the youngest to the oldest, with very few exceptions, the staff has exhibited a willingness, in fact a strong desire, to share the responsibility that rests upon each one of us to do our utmost to hold with honour the life and liberty we now enjoy.

"From coast to coast the full weight of the staff of this Division is entering into the campaign. Progress reports indicate that when the final result is counted the Income Tax Division will be well in the foreground.

"No taxation district is singled out for special mention. From East to West all appear to have heard the call and are answering it in a manner of which we may well fell proud."

Mr. McNally Promoted

EDWARD McNALLY has been promoted to fill the position of Dominion Inspector of Excise at headquarters made vacant by the retirement on superannuation of A. C. McFee.

Mr. McNally is a veteran officer of the Excise Division, and more recently was Inspector of Excise at Montreal. He joined the old Inland Revenue staff in 1913 being stationed for some years at Prescott. He was later transferred to Montreal and in 1934 was promoted to be Chief Customs-Excise Clerk of that port. Mr. McNally was promoted to be Inspector of Excise at Montreal in 1936. He is an officer of marked ability and is popular with his fellow workers who will receive the news of his promotion with satisfaction.

Curious Place Names

GLANCING over a list of Canada's ports, outports, preventive and postal collecting stations recently, the *Editor* was struck by the originality of many of the names. In Quebec, for instance, such names occur as Trois Pistoles, Grindstone, and Grand'mére, and in Manitoba, Windygates and Snowflake. Saskatchewan has her Indian Head, while Alberta boasts her Medicine Hat, Del Bonita, and Okotoks. Eight places bear the names of animals, 2 of birds and 2 of fish. In Nova Scotia is Wolfville, in New Brunswick Seal Cove, and in Quebec Riviere-du-Loup and Trout River. Ontario has a Pigeon River, Alberta a Red Deer and a Wild Horse, Saskatchewan her Moose Jaw and Big Beaver, and British Columbia, a Salmon Arm. In the Yukon Territory there is an Old Crow and a White Horse.

Retreaded or Recapped Tires

MANY enquiries have been received concerning the retreading and recapping of tires, in view of the present regulations affecting the sale of new tires.

Following are the Department's rulings which have been issued on this subject and Collectors are requested to see that all persons engaged in these operations are promptly supplied with a copy of this circular. It should be forwarded by registered mail and the usual record of transmission kept in the office:—

On retreaded or recapped tires sold to garages, ordinary retailers, used car dealers or any other purchaser, both the sales and excise (poundage) taxes apply.

Where tires are retreaded or recapped, both taxes apply except that where these operations are performed for a bona fide individual user, the sales tax only applies, and this on the value of the materials used in the operation.

Incoming Tourists Last Year

UNITED States automobiles continue to cross into Canada for touring and other purposes in large numbers. Over half a million more cars entered this country during 1941 than in the previous twelve months, totals for the respective years being 3,961,095 cars and 3,437,419 cars, a difference of 523,676.

While the categories into which the automobile tourist traffic was divided last year differed somewhat from the divisions in 1940, nevertheless each category in 1941 showed a substantial increase in the number of United States cars entered compared with the previous year. Totals for 1941 were as follows: cars entered as local traffic in the non-permit class 2,658,165, cars entered under traveller's vehicle permits 1,174,053, commercial vehicles 128,877. Approximately eighty per cent of all United States cars entered last year were cleared through Ontario ports and outports, the number entered in this one province totalling 2,744,218 made up of 1,931,623 cars in the non-permit class, 757,959 cars entered under traveller's vehicle permits, 54,636 cars known as commercial vehicles. Quebec entered 154,018 cars in the first named group, 225,845 cars as travellers vehicles and 20,032 as commercial vehicles, while totals for New Brunswick for the respective groups were—456,373 cars, 60,231 cars and 42,528 cars. Cars entered under traveller's vehicle permits through frontier points of British Columbia numbered 92,048, Alberta 15,459, Manitoba 14,597, Saskatchewan 6,458, Nova Scotia 1,455, Yukon Territory 1.

As Nova Scotia and Prince Edward Island have no ports of entry, adjacent to the United States boundary, cars proceeding to these provinces (with the exception of those travelling direct from the United States by steamer) enter through ports in other provinces and are recorded in the latter.

Windsor led all ports in the number of United States cars entered in each category, clearing 668,461 cars in the non-permit class, 230,812 travellers' vehicles and 27,821 commercial vehicles. Fort Erie was in second place with 647,920 cars, 181,070 cars and 5,499 cars in the respective groups, while Niagara Falls was third with 437,065 cars, 164,699 cars and 5,418 cars respectively. Other ports entering a substantial number of cars as travellers' vehicles were: Sarnia, Ont., 66,468, Lacolle, Que., 55,036, Lansdowne, Ont., 48,539, Pacific Highway, B.C., 46,649, Phillipsburg, Que., 44,694, Rock Island, Que., 29,294, St. Stephen, N.B., 26,765. St. Stephen entered also 202,244 cars in the non-permit class and 9,445 commercial vehicles, this latter number being the second largest for this category in the Dominion. The third largest number of commercial vehicles was entered through St. Leonard, N.B., totalling 7,766.

Canadian cars reported inwards from the United States during the past calendar year numbered 606,089. Of this total 453,630 cars returned after stays abroad of 24 hours or less, 54,060 cars after stays abroad for periods over 24 hours, and 98,399 cars classified as commercial vehicles. In these groups Ontario entered 170,972 cars, 21,604 cars and 37,992 cars, respectively; British Columbia 44,766 cars, 15,019 cars and 5,932 cars; Quebec 65,136 cars, 9,002 cars and 13,465 cars; New Brunswick 151,691 cars, 2,083 cars and 36,590 cars; Manitoba 8,240 cars, 3,439 cars and 548 cars; Saskatchewan 10,482 cars, 1,492 cars and 803 cars; Alberta 2,341 cars, 1,397 cars and 3,038 cars; Nova Scotia 2 cars, 24 cars, nil.

Pacific Highway, B.C., entered the largest number of Canadian cars returning after stays abroad for periods over 24 hours, totalling 7,917, followed by Niagara Falls 5,334 cars, Windsor 4,273, Fort Erie 3,790, Sarnia, Ont., 3,021, Lacolle, Que., 2,971, Boundary Bay, B.C., 2,657. The largest number of cars at any port returning after stays abroad of 24 hours or less was 60,855, entered through Niagara Falls, and the second largest number was 46,933 entered through St. Stephen, N.B. Other busy points for this type of traffic were: Fort Erie 35,361 cars, Edmundston, N.B., 32,251 cars, Windsor 30,522 cars, Milltown, N.B., 20,782 cars. Edmundston, N.B., entered the lagest number of Canadian commercial vehicles, namely 14,404, with Walkerville, Ont., in second place with 12,963 such cars, followed by Fort Frances, Ont., with 11,952, Andover, N.B., 5,565, Comins Mills, Que., 5,002.

Changes in List of Customs-Excise Ports

Albert, N.B., a Postal Collecting Station under the survey of the Port of Moncton, N.B., closed as from February 1, 1942.

Alma, N.B., a Postal Collecting Station under the survey of the Port of Moncton, N.B., closed as from February 1, 1942.

Fort Qu'Appelle, Sask., a Postal Collecting Station under the survey of the Port of Regina, Sask., closed as from March 1, 1942.

Queen Charlotte, B.C., a Postal Collecting Station under the survey of the Port of Prince Rupert, B.C., closed as from April 1, 1942.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of January, 1941, and January, 1942:—

January, 1942, spirits matured, $1,954,657; January, 1941, $1,096,482. January, 1942, spirits, unmatured, $136,356; January, 1941, $89,748. January, 1942, validation fee, $2,043; January, 1941, $19,974; January, 1942, malt, $1,636,462; January, 1941, $983,481. January, 1942, beer, $21,242; January, 1941, $10,841. January, 1942, malt syrup, $5,962; January, 1941, $8,994; January, 1942, cigars, $42,841; January, 1941, $38,821. January, 1942, cigarettes, $4,480,576; January, 1941, $3,899,368. January, 1942, manufactured tobacco, $751,032; January, 1941, $743,096. January, 1942, licences $260; January, 1941, $356. January, 1942, Canadian raw leaf tobacco, $19,907; January, 1941, $16,656. January, 1942, total, $9,051,343; January, 1941, $6,907,821.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of January, 1941, and January, 1942:

January, 1942, tobacco, cut, 1,793,534 pounds; January, 1941, 1,819,171 pounds. January, 1942, tobacco, plug, 247,452 pounds; January, 1941, 248,894 pounds. January, 1942, tobacco, snuff, 77,670 pounds; January, 1941, 72,691 pounds, January, 1942, cigarettes, number 747,733,490; January, 1941, number 623,571,303. January, 1942, cigars, number 14,130,972; January, 1941, number 13,120,418. January, 1942, Canadian raw leaf tobacco, 199,074 pounds; January, 1941, 166,570 pounds.

Tariff Changes by Order in Council

BY Order in Council (P.C. 1164), dated February 13, 1942, passed under the authority of Section 284, paragraphs (*k*) and (*m*) of the Customs Act, it is ordered that, during the period February 2, 1942, to June 30, 1942, the undermentioned product shall be accorded the tariff treatment hereunder indicated:—

"Casein other than rennet casein for use in Canadian manufactures:—

British Preferential Tariff	Free
Intermediate Tariff	5 p.c.
General Tariff	5 p.c.

(To be designated as Tariff Item 835a.)"

By Order in Council (P.C. 569), dated January 26, 1942, passed under the authority of Section 284, paragraph (*m*) of the Customs Act, it is ordered that, effective January 15, 1942, and until further ordered, the undermentioned product shall be accorded the tariff treatment hereunder indicated:—

"Pebbled sheets of iron or steel, coated or not, for use in Canadian manufactures:—

British Preferential Tariff	10 p.c.
Intermediate Tariff	20 p.c.
General Tariff	25 p.c.

(To be designated as Tariff Item 386f.)"

By Order in Council (P.C. 997), dated February 9, 1942, passed under the authority of the War Measures Act, it is ordered that the undermentioned product shall be accorded the tariff treatment hereunder indicated and be exempt from War Exchange Tax and Sales Tax.

"Ultra-violet ray lamps, and complete parts thereof, designed for detecting scheelite ore:—

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	Free

(To be designated as Tariff Item 836.)"

War Measures—Licensed Imports

ALUMINUM

WITH reference to Order in Council P.C. 5596, dated October 15, 1940, prohibiting the importation of aluminum, except under permit, in order to expedite the production of war materials, the Minister of National Revenue has issued a General Permit Number WG-100, which will be retained in the Department, the number of which is to be endorsed on all relative import documents, authorizing the importation into Canada of aluminum and articles made of aluminum, wholly or in part, when for use exclusively as munitions of war, or in the manufacture of munitions of war, or other articles under contracts made on behalf of the United Kingdom, Canada, or their Allies, upon certification of such use, subject to the following regulations.

The importer shall certify on the face of the import entry covering such goods, as above provided for, as follows:—

I do hereby certify that the aluminum goods covered by this entry are for the exclusive use in fulfilling contract number.....dated.....entered into with..... and will not be used for any other purpose.

.....

Signature of Importer.

The Importer shall file with the Collector of Customs at the time of presenting his import entry four copies of Customs Form C-6 Special, and when completed in all respects, the original and duplicate copies are to be forwarded by the Collector to the Department of National Revenue marked for the attention of the "Aluminum Control Branch", the triplicate copy retained for the Port records and the quadruplicate copy returned to the importer.

The Minister of National Revenue has also issued General Permit Number G-2025 authorizing the importation of aluminum, and articles made of aluminum, wholly or in part, when the value for duty purposes thereof does not exceed $10 in any one case.

General Permit Number G-2025 is not to be used for Munitions of war, or articles or materials used in the manufacture of munitions of war or other articles under contract made on behalf of the United Kingdom, Canada, or their Allies, nor for goods covered by the War Exchange Conservation Act.

War Exchange Conservation Act

IN order to expedite the delivery and production of war materials, the Minister of National Revenue has authorized the issuance of a General Permit Number WG-101, which will be retained in the Department, the number of which is to be endorsed on all relative import documents, for the importation into Canada of materials prohibited importation under the War Exchange Conservaion Act, when for use exclusively as munitions of war, or in the manufacture of munitions of war under contracts made on behalf of the United Kingdom, Canada, or their Allise, upon certification of such use, subject to the following regulations:

The importer shall certify on the face of the import entry covering such goods, as above provided for, as follows:—

I do hereby certify that the goods covered by this entry are for use exclusively in fulfilling contract number .....dated.....entered into with..... and will not be used for any other purpose.

.....

Signature of Importer.

The importer shall file with the Collector of Customs at the time of presenting his import entry four copies of Customs Form C-6 Special, and when completed in all respects, the original and duplicate copies are to be forwarded by the Collector to the Department of National Revenue marked for the attention of the "Appraisers' Branch", the triplicate copy retained for the Port records and the quadruplicate copy returned to the importer.

Forests Play a Vital Role

CANADA'S forests and forest industries continued to play a vital role in the war effort during 1941. Under the stress of war economy wood has proved itself to be the most adaptable of all raw materials.

Wood has been the principal material used in the construction of more than 9,000 buildings which have been erected for the accommodation and training of the armed forces, and as new factories and office buildings. Great quantities of wood are used to make cases, crates and boxes for the shipment of a variety of supplies and munitions of war ranging in size from small-arms ammunition to motor vehicles. Wood of the highest quality is used in the manufacture of air-frames and plywoods for the covering of wings and fuselages. Many articles in daily use, for the manufacture of which metals are no longer available, are being successfully made from wood.

In addition to its many uses in the natural state, wood is the basic raw material of the vast pulp and paper industry. From it is obtained nearly all of the paper used for printing as well as wrapping papers, wall boards, and a host of other products. From wood pulp artificial silk and other textiles are made. In short, wood has proved to be one of the key materials essential to the prosecution of war.

Especially important to Canada is the large volume of foreign exchange which is made available by her external trade in wood, wood products, and paper. In 1941 the value of exports of these products exceeded the value of imports of similar commodities by $350,000,000. Of this vast sum $253,000,000 was obtained from trade with the United States, where it became available for the purchase of finished goods and raw materials essential in the war effort. The significance of the forest industries in Canada's external trade is indicated by the fact that trade in all commodities except wood and paper, and excluding non-monetary gold, resulted in a deficit for the year of $159,000,000. Thus credits obtained from trade in forest products were sufficient to cover the deficit from trade in other commodities and to leave a net credit balance of $191,000,000. For comparative purposes it is pointed out that the value of exports of non-monetary gold during 1941 was $203,700,000.

Canal Traffic During Last Year

FREIGHT passing through both the Canadian and the United States locks of the Sault Ste. Marie canals created a new high record during the 1941 season of navigation when the tonnage was 111,121,718. The previous record was 91,888,219 tons for 1916 and the 1940 tonnage was 89,857,672 tons. Downbound iron ore accounted for 83,059,401 tons or 75 per cent of the total. This also was 25 per cent above the record iron ore shipments made in 1940. Wheat increased from 224,216,668 bushels in 1940 to 296,882,587 bushels which was exceeded only in 1927 and 1928. Other grains decreased from 63,092,836 bushels in 1940 to 61,839,724 bushels and upbound bituminous coal increased from 10,142,127 tons to 12,050,792 tons. The number of passengers increased from 52,807 to 89,740 which was also a new high record for the canals. The previous record was 79,951 in 1911.

Traffic using the Welland Ship Canal created a new high record of 13,232,263 tons as against 12,906,474 tons for 1940, the previous record. Flaxseed showed an increase over 1940 but all other grains showed decreases, wheat being lighter by 247,124 tons and corn by 263,690 tons, but flour increased by 88,936 tons. Iron, pig and bloom, iron and steel and coke showed decreases but bituminous coal was heavier by 382,685 tons, iron ore by 473,841 tons, gasoline by 63,768 tons, petroleum and other oils by 297,249 tons and pulpwood by 66,076 tons.

Due largely to light grain shipments total freight using the St. Lawrence canals declined from 7,479,617 tons in 1940 to 6,929,569 tons. Although the number of vessels using the canals decreased from 8,793 to 8,636, the vessel registered net tonnage increased from 5,812,055 to

5,910,172 tons. The decreases in freight were corn 380,889 tons, wheat 353,251 tons, iron and steel 129,938 tons and anthracite coal 145,230 tons. Flour increased from 94,937 to 169,782 tons, gasoline from 391,367 to 410,991 tons, petroleum and other oils from 613,273 to 741,845 tons, pulpwood from 546,529 to 615,010 tons, and bituminous coal from 2,114,509 to 2,497,488 tons; over 90 per cent of this coal was downbound.

Importation of Sugar and Edible Molasses

BY Order in Council (P.C. 3223) dated October 21, 1939, as amended by Order in Council (P.C. 545) dated January 26, 1942, it was ordered that no person other than the Sugar Administrator shall import into Canada any sugar or edible molasses except under the authority of a permit issued by the Sugar Administrator for that purpose.

Collectors are instructed that entries for the importation of sugar and edible molasses are not to be accepted unless accompanied by the Department of National Revenue Form "Application for Permit to import War Materials and Other Goods" stamped "Approved on behalf of Wartime Prices and Trade Board" and signed by or on behalf of the Sugar Administrator.

The above regulations do not apply to casual importations of sugar not exceeding 100 pounds, to maple sugar, nor to molasses to be used for other purposes than human consumption.

Applications for import permits are to be forwarded to the Sugar Administrator, Wartime Prices and Trade Board, 437 St. James Street West, Montreal, Quebec.

Memorandum WM No. 8 and Supplements thereto are superseded.

Prohibited Importations

BY virtue of the powers conferred by the regulations established by Order in Council (P.C. 2138) May 23, 1940, the Dairy Products Board has ordered that, effective January 26, 1942. no person shall import concentrated milk products into Canada without permission from the Dairy Products Board.

For the purpose of this Order concentrated milk products shall mean and include: Sweetened Condensed Milk, Unsweetened Condensed Milk, Dried Whole Milk, Dried Skimmilk, Dried Buttermilk, Dried Whey, Milk Sugar (lactose), Sterilized Milk, Condensed Buttermilk, Dried Albumen, Whey Concentrate and Malted Milk.

All applications for permission to import concentrated milk products must be submitted in triplicate for approval to the Dairy Products Board, Ottawa, Ontario, or to the Dairy Products Board, 407 McGill Street, Montreal, Quebec. Application blanks for import permits may be obtained from the Dairy Products Board, Ottawa.

The original application bearing the stamp of approval of the Dairy Products Board must be filed with the Collector of Customs at the port of entry before any import shipment of concentrated milk products will be released.

Overseas Export Clearances of Wheat

DURING the week ending February 13, 1942, the export clearances overseas of Canadian wheat amounted to 1,777,027 bushels compared with 3,594,488 in the corresponding week in 1941. The accumulated total for the twenty-eight weeks ended February 13 was 79,044,147 bushels compared with 58,559,618 in the corresponding period of the previous crop year.

HERE AND THERE

The following communication was received by the Commissioner of Income Tax from a taxpayer:—

Well, pal, I had to wait almost a year to find out that I can't read or figure out an income tax form. Alone in this cockeyed world of items from items equal taxes, I don't think I am.

It's just a problem whether it would be possible to get an answer or anything but a "pink form" such as lines the cells of victims of dementia taxia. So without a quiver I willingly submit the balance you say is due before, or else. But it will always stump me to figure how you get that I have an Ontario taxable income of $585.40 after taking away the exemption of $2,000 for supporting a self contained domestic establishment (see Item 25 Form T.1 Special) away from my 1940 earnings which were $1,680.

So if Item "whatchamacallit" agrees with Item "thingamajig" I hope you won't mind me enclosing the sum of $8.78 and your little "pink form."

The Inspector of Income Tax, Toronto, received under date of January 31, 1942, an anonymous communication enclosing a Bank of Canada ten dollar bill, with a typewritten note: "This is another payment due the Department in respect of Income Tax arrears, and more will follow from time to time."

The following appeared in a recent issue of the *Windsor Star*:—

Officers of the Canadian Customs and the Foreign Exchange Control Board are to be congratulated upon staging another vivid demonstration of the perils of trying to smuggle undeclared money out of the country. They've caught the wife of a Parry Sound farmer with $1,080 pinned in a handkerchief to her slip. On the other end of the scale they've netted a Windsor man with $2 in American bills pinned inside his sock, a Windsor woman with two $1 American bills in the heel of her shoe, a district farmer's wife with American silver in the bottom of a basket of eggs. No, it doesn't pay.

The following letter written by a resident of Chicago, Illinois, was forwarded to the *Editor* by J. B. Blainey of the Customs-Excise staff at Sault Ste. Marie, Ontario:—

Please accept my sincere thanks for your courtesy and kind attention extended to my niece and me when we visited the Canadian Sault at Christmas time.

You were all such gentlemen. Officials like you make travel between our two countries a pleasure, and give assurance that the relationship between the United States and Canada will continue to be that of friendly neighbours.

The receipt of conscience money these days from the distant, embattled Philippine Islands makes interesting news. A letter was received recently by the Acting-Collector at Winnipeg, J. T. Bailie, from a missionary in the Philippines enclosing a money order, and which read in part "Please find enclosed eighteen dollars and twenty-five cents which I am at last giving in payment." This was the final curtain on a little drama that started nearly fifteen years before. Early in March, 1927, the then Collector at Winnipeg received the following letter from a resident of a small town in New York State:—

Some things I did in the past I ought to make right. Coming across the line in August about three years ago from a visit in the United States I had brought a fur coat costing fifty dollars carried over my arm so that I would not have to pay duty. If you will please let me know how much I owe I will make it right as soon as I can secure the money.

The collector informed the enquirer that duty plus sales tax on the fur coat amounted to eighteen dollars and twenty-five cents.

Nothing more was heard about the matter until on February 2, 1942, Mr. Bailie received a letter from the former resident of the New York town, dated September 27, 1941, and bearing the post-mark of the Philippine Islands.

Canadian whaling ships, operating from two stations on the British Columbia coast, landed 328 whales during the 1941 season as compared with 220 in the 1940 season, when whaling was resumed after a year of inactivity. The 1941 catch was likewise greater than in 1938 when 310 whales were taken.

Whales in Canada are used for the production of meal, fertilizer and oil, with oil the chief product. Wartime needs have increased the demand for these products and have given new impetus to whaling operations.

The 1941 operations produced a total of 566,505 gallons of oil, approximately 577 tons of fertilizer and 271 tons of meal. Com-

pared with 1940 these returns show a decided increase. Oil production advanced more than 204,800 gallons and fertilizer production was up by about 143 tons. Meal production was 90 tons greater this year than in the preceding season.

It is a far cry from the square rigged whaling ships of olden days to the modern steel whaling tugs armed with harpoon guns and fitted for present-day operations, but some of the risk and romance remains. During the 1941 season on at least one occasion an infuriated whale attacked a whaler after being harpooned, and damaged the steel craft so badly that it had to return to port for repairs.

NEWS AND COMMENT

Niagara Falls, Ont.: T. F. Burton of the Customs-Excise staff at the port of Niagara Falls retired on superannuation recently after thirty years' service.

Over one hundred colleagues and business associates attended a dinner given in honour of Mr. Burton on the eve of his retirement. G. C. Gardner, Collector, presented him with a gold watch and a pair of case pipes on behalf of the Customs-Excise officers of the port. Mr. Burton has been a resident of Niagara Falls since 1895 and entered the Customs service there in 1912.

Hamilton, Ont.: The Hamilton Branch of the Dominion Customs and Excise Officers' Association held its annual dinner January 17, 1942. W. C. Ingram, branch president, presided. A. C. Savage, national president, addressed the gathering on problems confronting civil servants under war conditions. Representatives of the various Dominion civil servants' organizations in Hamilton were present. The following officers form the executive for 1942: past-president, A. W. Erskine, president W. C. Ingram; vice-president B. W. Hillmer; treasurer, H. L. McCall; secretary, J. W. Gibbs; executive committee, T. S. Gant, Thomas Pollard, C. M. Stone, E. J. McCoy; delegate, H. A. Quinney; alternate delegate, W. C. Ingram; auditors F. M. Mingay, J. Sheehan.

Customs-Excise revenue at the port of Hamilton for the month of January amounted to $2,895,086, made up as follows: Excise taxes (domestic) $1,348,836, Excise duty $526,156, import duty $466,356, war exchange tax $412,047, sales tax on imports $59,330, Excise tax on imports $81,870, sundry collections $491.

Montreal: Business transacted at the Customs express branch, Montreal, during January, increased at all points compared with January, 1941. Collections amounted to $458,653, an increase of $84,462, while packages received numbered 15,257, increase 1,592, entries 4,041, increase 727. At the Customs postal branch collections for January totalled $75,294, a drop of $6,140. The number of parcels received was 21,839, decrease 1,656, parcels cleared 20,921, decrease 1,586, entries 2,075, increase 52.

Toronto: The Customs express branch, Toronto, collected $320,556 during the month of January as against $350,041 in January, 1941, a decrease of $29,485. Packages received numbered 17,946, increase 1,502, entries 4,493, increase 20. Collections at the postal branch amounted to $71,901 during January last, a decrease of $50,653, while packages received numbered 29,810, decrease 3,637, packages delivered 26,113, decrease 5,147, entries 2,882, decrease 176.

Windsor: Automobiles reported inwards through this port during the month of January numbered 49,552 as against 55,860 entered during January, 1941, while automobiles cleared outwards numbered 49,786 compared with 59,145. Further totals covering automobile traffic at this port during the respective months were: cars entered under travellers' vehicle permits 4,855 (4,984), cars entered for stays of 48 hours or less 28,780 (31,573); trucks inwards 3,705 (3,493), outwards 4,445 (4,341), buses inwards 283 (272), outwards 286 (271), passengers inwards 263,289 (254,269), outwards 266,088 (264,055).

CANADA'S DOMESTIC EXPORTS IN 1941

The value of Canada's domestic exports during the calendar year 1941 aggregated $1,621,003,000, an increase of $442,049,000 over the export of 1940. This was the greatest export trade Canada has ever had in her commercial history. During December the value increased to $150,472,000 from the December 1940 valuation of $97,621,000. Foreign exports during the calendar year totalled $19,451,000 compared with $14,263,000 in 1940; the total for December was $1,619,000 compared with $1,090,000. The foregoing figures do not include gold.

Certain principal items of export in 1941 were as follows, with figures for 1940 in brackets: wheat $161,856,075 ($119,530,365); wheat flour, $44,807,353 ($26,351,695); fish $41,269,277 ($31,747,771); furs, $16,159,036 ($16,176,075); meats, $84,176,300 ($63,292,348); cheese $13,554,911 ($15,723,486); planks and boards, $75,205,335 ($67,736,909); wood pulp $85,897,736 ($60,936,567); newsprint, $154,355,944 ($151,359,496); automobiles and parts, $148,010,655 ($64,595,642).

December values of leading exports were as follows: wheat $14,295,013 ($9,318,057); wheat flour, $3,713,324 ($1,216,613); fish, $4,883,922 ($3,550,144); furs, $1,352,321 ($3,175,625); meats $9,450,895 ($3,110,896); cheese, $933,437 ($569,710); planks and board, $5,114,553 ($5,649,327); wood pulp, $8,574,249 ($5,392,942); newsprint $14,042,398 ($12,393,542); automobiles and parts $9,323,551 ($12,942,430).

TOBACCO CROP IN 1941

The first estimate of Canadian tobacco production in 1941 shows a total of 74,875,700 pounds, or 13,739,600 pounds more than in 1940. The 1941 crop was produced on 69,140 acres. There is only a small carry-over into the new crop year of unsold tobacco from the 1940 crop and the marketing outlook for all types is favourable. Arrangements have been made with the United Kingdom Board of Trade for the shipment to Britain of eight million pounds of unmanufactured Canadian tobacco.

VALUE OF AGRICULTURAL PRODUCTION

The gross value of all commodities produced on Canadian farms in 1941 is estimated at $1,375,066,000 compared with $1,259,377,000 in 1940, and was the highest figures for any year since 1929. Increases occurred in all the individual items making up the total with the exception of field crops and maple products. The decline of 28·8 million dollars in the gross value of field crops resulted from the sharp reduction in the output of wheat.

The value of production by items was as follows, with figures for 1940 in brackets: field crops, $647,850,000 ($676,682,000); farm animals, $337,900,000 ($268,100,000); wool $3,246,000 ($2,696,000); milk production, $206,543,000 ($164,132,000); fruits and vegetables, $69,596,000 ($58,667,000); poultry and eggs, $70,106,000 ($61,816,000); fur farming, $6,363,000 ($6,085,000); maple products $3,561,000 ($4,209,000); tobacco, $17,700,000 ($10,470,000); flax fibre $3,958,000 ($1,727,000); clover and grass seed $5,165,000 ($2,184,000); honey, $3,078,000 ($2,609,000).

DOMESTIC EXPORTS IN JANUARY

A sharp increase was recorded in the value of Canada's domestic exports in January when the total was $150,520,000 as compared with $86,921,000 in the corresponding month last year, an advance of over 73 per cent. Shipments to the United States were increased to $56,083,000 from $36,043,000 in January 1941, or about 56 per cent; to the United Kingdom to $54,986,000 from $35,652,000 or over 54 per cent.

Principal items of export in January were as follows, with figures for January 1941 in brackets: wheat $9,305,930 ($3,973,441); wheat flour $3,034,745 ($1,243,404); fish $4,375,058 ($3,445,394); furs $2,273,235 ($2,461,272); meats, $11,416,030 ($4,309,321); cheese, $927,460 ($129,583); planks and boards, $3,822,684 ($4,787,945); wood pulp, $7,349,638 ($6,256,236); newsprint $12,664,704 ($9,762,872); automobiles and parts, $15,803,923 ($7,299,094).

PRODUCTION OF IRON AND STEEL

The Canadian production of steel ingots and castings in 1941 amounted to 2,411,887 tons as compared with 2,014,172 in 1940, an increase of almost 400,000 tons. Pig iron output during the year aggregated 1,365,334 tons compared with 1,168,894 in 1940, a gain of nearly 196,000 tons.

The December production of pig iron amounted to 148,377 tons compared with 133,735 in November and 110,477 in December, 1940. Steel ingots and castings output during December totalled 218,611 tons compared with 221.367 in November and 188,420 in December, 1940. Ferro-alloys production totalled 17.845 tons in December compared with 17,078 in November and 18,397 in December, 1940.

PRODUCTION OF TOBACCO IN 1941

The second estimate of the commercial production of leaf tobacco in Canada in 1941 indicates a crop of 87,032,500 pounds from 70,500 acres as compared with 61,136,100 pounds from 67,880 acres in 1940, increases of 3·9 per cent in area and 42·4 per cent in production. An exceptionally high-yielding crop of good quality flue-cured tobacco in Ontario was responsible for the proportionately large increase in production.

The total production of tobacco in 1941, in pounds, is now estimated as follows, with the 1940 estimates within brackets, Flue-cured 69,721,800 (39,144,000); burley 8,966,-000 (11,818,100); dark 1,764,000 (1,466,000); cigar leaf 4,149,500 (4,693,800); large pipe 748.000 (2,111,500); medium pipe 1,422,000 (1,592,800); small pipe 261,200 (309,900).

JUST AMONG OURSELVES

FEBRUARY-MARCH

ADDITIONS

Nova Scotia

Amherst: H. H. Grimley, Customs Excise Examiner.
Halifax: M. H. Teas, Clerk, Grade 2; J. M. Wilson, Customs Excise Clerk.
Port Hawkesbury (St. Peters): F. C. Cotton, Sub-Collector of Customs and Excise (Limited Service Outport).

New Brunswick

Saint John: D. L. Martin, Customs Excise Clerk.

Quebec

Granby: R. G. Goyette, Customs Excise Examiner.
Montreal: M. E. B. Mathieu, Clerk, Grade 1; Mrs. Oliva Monte, Clerk, Grade 1; M. G. G. Nadon, Clerk, Grade 1; M. A. M. S. Rousseau, Clerk, Grade 1.
Rock Island: J. A. Tilton, Customs Excise Examiner.

Ontario

Sault Ste. Marie: H. W. Stone, Customs Excise Examiner.
St. Catharines: K. M. Garner, Clerk, Grade 2; N. G. MacDonald, Customs Excise Examiner.
Toronto: C. J. Robson, Clerk, Grade 1; Elizabeth Hayne, Stenographer, Grade 1; C. O. Hewitt, Clerk, Grade 1A; M. N. Horruzey, Stenographer, Grade 1; F. M. Jaffray, Clerk, Grade 2; A. B. More, Clerk, Grade 1; G. P. Pook, Clerk, Grade 2; E. G. Shuter, Customs Truckman; E. A. Torrance, Clerk, Grade 1; T. G. Courtenay, Clerk, Grade 2.
Windsor: C. J. Hogg, Clerk, Grade 2; Jane MacKenzie, Clerk, Grade 1.

Manitoba

Winnipeg: S. L. Scholes, Stenographer, Grade 1.

British Columbia

Vancouver: M. C. McRobbie, Stenographer, Grade 2.

Administrative

J. L. Avard, Packer and Helper; J. F. L. Gagnon, Office Appliance Operator, Grade 2; Dorothy Lewis, Laboratory Assistant; C. A. MacDonald, Clerk, Grade 2; C. E. Barnes, Clerk, Grade 2.

Customs Inspection

Ottawa: C. D. Lemke, Clerk, Grade 1.

Investigation—Drawbacks

Ontario

Oshawa: M. I. Mounce, Stenographer, Grade 2.

Audit

Ontario

Belleville: B. J. Wilson, Stenographer, Grade 1.
Ottawa: Mrs. M. J. Tuttle, Stenographer, Grade 2.

Manitoba

Winnipeg: V. E. Fox, Excise Tax Auditor, Grade 2.

Alberta

Edmonton: H. S. Bould, Excise Tax Auditor, Grade 2.

DEDUCTIONS

New Brunswick

Moncton (Hillsboro): W. I. Steeves, Sub-Collector of Customs and Excise (Limited Service Outport). (Promoted and transferred to Unemployment Insurance Commission).

Saint John: E. W. Corbett, Senior Customs Excise Examiner (deceased); J. O. Spinney, Customs Excise Clerk (Resigned).

Quebec

Granby: J. G. Bienvenue, Customs Excise Examiner (Services terminated).

Montreal: Louis Mignault, Chief Customs Excise Clerk, Grade 8 Port (Retired).

Montreal (Terrebonne): L. Desjardins, Customs Excise Enforcement Officer (Services terminated).

St. Johns (Clarenceville): G. A. Couture, Sub-Collector of Customs and Excise (Limited Service Outport). (Deceased.)

Ontario

Sault Ste. Marie: A. L. Tuckett, Customs Excise Examiner (Resigned.)

Toronto: B. H. Cook, Customs Excise Clerk (Resigned); E. Croft, Clerk, Grade 1 (Promoted and Transferred to Unemployment Insurance Commission); L. H. Gray, Cashier & Computing Clerk (Promoted and Transferred to Unemployment Insurance Commission); J. Ogg, Typist, Grade 2 (Resigned); M. Sufrin, Clerk, Grade 1 (Promoted and Transferred to Unemployment Insurance Commission); A. D. Wigmore, Clerk, Grade 1 (Reassigned to Wartime Prices and Trade Board).

Windsor: A. R. Macdonald, Customs Excise Examiner (Resigned).

Manitoba

Winnipeg: W. E. Roscoe, Senior Customs Excise Examiner (Retired).

British Columbia

Vancouver: D. C. Darrach, Customs Express or Postal Superintendent (Retired); Andrewina Dow, Stenographer, Grade 2 (Promoted and transferred to Unemployment Insurance Commission).

Administrative

M. H. J. Beriault, Clerk, Grade 1 (Resigned); P. F. Hildebrandt, Clerk, Grade 1 (Resigned); C. R. Jenkinson, Clerk, Grade 1 (Resigned); J. J. L. Latour, Clerk, Grade 2 (Reassigned to another Dept.); W. B. Turnbull, Clerk, Grade 2 (Reassigned to another Dept.).

Excise Inspection

Ottawa: A. C. McFee, Dominion Inspector of Excise (Retired).

Investigation—Drawbacks

Ontario

Windsor: A. T. Mason, District Supervisor of Drawback Investigators (Deceased).

Audit

Ontario

London: A. W. Hood, Excise Tax Auditor (Resigned).

PROMOTIONS

New Brunswick

Saint John: W. J. Gorman, from Ship-Watchman, Harbour Boat *Bayman* to Customs Truckman.

Quebec

Hull: Herman Genois, from Clerk, Grade 2 to Customs Excise Examiner.

Montreal: E. J. Despres, from Computing Clerk to Senior Customs Excise Clerk. Gaston Pelletier, from Customs Appraiser, Grade 3, to Chief Customs Excise Clerk, Grade 8 Port.

Ontario

Brantford: R. Ratcliffe, from Customs Excise Examiner to Express and Postal Computing Clerk.

Fort Erie: W. W. Wallace, from Computing Clerk to Customs Appraiser, Grade 1.

Hamilton: W. B. Appleton, from Express & Postal Computing Clerk to Customs Appraiser, Grade 1; B. D. Burt, from Customs Truckman to Customs Excise Examiner.

Ottawa: J. W. Jandrew, from Customs Excise Examiner to Customs Express and Postal Cashier.

Stratford: J. A. MacDonald, from Customs Excise Clerk to Express & Postal Computing Clerk.

Toronto: R. F. Hotchkin, from Express & Postal Computing Clerk to Customs Express & Postal Cashier; T. E. Hunter, from Clerk, Grade 1, to Customs Excise Examiner; W. G. McKinnon, from Express & Postal Computing Clerk to Computing Clerk; J. H. McDonald, from Clerk, Grade 1, to Customs Excise Clerk; E. C. Pearson, from Express & Postal Computing Clerk to Assistant Registrar of Shipping; L. L. Verdon, from Computing Clerk to Customs Appraiser, Grade 1.

Manitoba

Winnipeg: D. D. Kennedy, from Customs Excise Examiner to Senior Customs Excise Examiner.

Alberta

Edmonton: Percy Mellors, from Customs Excise Clerk to Express and Postal Computing Clerk; A. G. Robinson, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

British Columbia

Vancouver: H. F. Thorn, from Customs Express and Postal Cashier to Computing Clerk.

Administrative

A. J. Chisholm, from Clerk, Grade 3, to Clerk, Grade 4; J. M. Jacob, from Stenographer, Grade 1, to Stenographer, Grade 2; G. O. MacDonell, from Clerk, Grade 1, to Clerk, Grade 2.

Audit

Quebec

Montreal: D. B. Fickett, from Excise Tax Auditor, Grade 2, to Excise Tax Auditor, Grade 4.

PROMOTION AND TRANSFER

Excise Inspection

Edward McNally, from Inspector of Customs and Excise, Montreal, to Dominion Inspector of Excise, Ottawa.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1941 AND 1942

——	1941	1942	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,291,186 39	11,779,282 80		
Less Refunds and Drawbacks	1,543,909 42	1,823,196 78		
Net	10,747,276 97	9,956,086 02		791,190 95
Excise Taxes	26,914,828 38	35,851,575 34		
Less Refunds and Drawbacks	448,144 28	983,644 63		
Net	26,466,684 10	34,867,930 71	8,401,246 61	
Excise Duties	6,900,744 37	9,020,263 24		
Less Refunds and Drawbacks	54,943 11	295,119 33		
Net	6,845,801 26	8,725,143 91	1,879,342 65	
Sundry Collections	43,180 62	44,820 17		
Less Refunds	12 75	717 82		
Net	43,167 87	44,102 35	934 48	
Net Totals	44,102,930 20	53,593,262 99	10,281,523 74	791,190 95
Net Increase			9,490,332 79	

TOTALS FOR ELEVEN MONTHS

——	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	130,494,129 80	145,393,283 03		
Less Refunds and Drawbacks	15,918,455 18	16,775,512 37		
Net	114,575,674 62	128,617,770 66	14,042,096 04	
Excise Taxes	247,309,992 49	411,536,645 57		
Less Refunds and Drawbacks	4,137,016 82	9,100,247 23		
Net	243,172,975 67	402,436,398 34	159,263,422 67	
Excise Duties	81,541,014 43	101,990,630 29		
Less Refunds and Drawbacks	948,840 59	1,445,279 62		
Net	80,592,173 84	100,545,350 67	19,953,176 83	
Sundry Collections	553,351 94	616,737 64		
Less Refunds	437 79	799 88		
Net	552,914 15	615,937 76	63,023 61	
Net Totals	438,893,738 28	632,215,457 43	193,321,719 15	
Net Increase			193,321,719 15	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1941 AND FEBRUARY 1942

——	February 1941	February 1942	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	29,573,886 83	43,576,439 34	14,002,552 51	

TOTAL FOR ELEVEN MONTHS

——	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	232,179,484 48	538,017,002 01	305,837,517 53	

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by districts received during the months of April to February inclusive of the fiscal years 1940-41 and 1941-42 (Decrease marked *).

Districts	1940-41		1941-42		Increase or Decrease	
	$	c.	$	c.	$	c.
Charlottetown	711,342	70	684,801	06	*26,541	64
Halifax	4,022,079	56	11,843,096	01	7,821,016	45
Saint John	2,609,492	71	7,301,880	61	4,692,387	90
Quebec	3,116,031	58	8,229,313	91	5,113,282	33
Montreal	59,072,836	30	156,709,713	30	97,636,877	00
Ottawa	14,409,575	37	35,995,661	26	21,586,085	89
Kingston	1,019,043	57	2,696,525	60	1,677,482	03
Belleville	1,205,760	09	2,939,320	24	1,733,560	15
Toronto	77,351,451	03	142,365,981	97	65,014,530	94
Hamilton	18,574,096	55	44,633,276	35	26,059,179	80
London	17,291,171	51	40,657,478	63	23,366,307	12
Fort William	1,234,592	53	4,298,597	95	3,064,005	42
Winnipeg	7,068,501	26	19,400,068	07	12,331,566	81
Regina	961,026	23	2,635,549	32	1,674,523	09
Saskatoon	513,262	34	1,685,629	57	1,172,367	23
Calgary	3,952,023	71	7,755,160	22	3,803,136	51
Edmonton	1,480,776	98	3,487,794	11	2,007,017	13
Vancouver	17,388,403	90	44,342,711	08	26,954,307	18
Yukon	198,016	56	354,442	75	156,426	19
Total	232,179,484	48	538,017,002	01	305,837,517	53

Canada. National Revenue

The National Revenue Review

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April, 1942

Vol. XV No. 7

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Department of National Revenue

Minister of National Revenue
Col. the Honourable C. W. G. GIBSON, K.C.
Private Secretary, W. O. Davis

Commissioner of Customs, H. D. Scully
Commissioner of Excise, David Sim
Commissioner of Income Tax, C. F. Elliott, K.C.
Assistant Commissioner of Customs, L. F. Jackson
Assistant Commissioner of Excise, V. C. Nauman
General Executive Assistant, P. L. Young

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Good Bye

WITH this issue the REVIEW suspends publication for the duration of the war. For fifteen years it has made its monthly appearance in English and French and has proved of informative value to members of the three Departmental divisions and to the press and public generally. For reasons of economy its publication is suspended. The *Editor* thanks all members of the staff from coast to coast for their co-operation extended so generously through the years. Good-bye.

Tax Convention Between Canada and the U.S.

HON. COLIN GIBSON, Minister of National Revenue, made the following announcement in the House of Commons, on March 5, 1942:—

A tax convention was signed at Washington on the 4th day of March between Canada and the United States for the equalization of tax deductions at the source, for the avoidance of double taxation, for the prevention of fiscal evasion and for the general promotion of the flow of commerce between the two countries.

This convention follows along the lines of the previous convention which existed from, and during, 1936 until April of 1941.

Deduction at the source in the United States was increased in 1941 to 27½ per cent on dividends, interest, rents, royalties and other periodic payments coming to residents in Canada. The present convention reduces this to 15 per cent as and from the first day of January, 1941. Canada also deducts 15 per cent in respect of interest, dividends and royalties going to the United States, so that there now exists substantial equality of deduction at the source between the two countries.

Individuals, resident in Canada, who are not citizens of the United States, are not subject to the graduated rates of tax in the United States and are not required to file United States returns, unless they have an office or place of business therein.

For parent companies in Canada, receiving dividends from wholly-owned subsidiaries in the United States, the tax deduction at the source is reduced to 5 per cent. Dividends from Canadian subsidiary companies are, as heretofore, transmitted to parent companies in the United States free of any tax deduction at the source, but the Canadian Government will be free to tax these dividends as it chooses, at a rate not exceeding 5 per cent.

As the convention comes into force on the first day of January, 1941, a refund will be made of all taxes deducted at the source in excess of the said 15 per cent or 5 per cent rate, without application being made therefor, as the refunds will be made by direction of the government of the United States through the medium of corporations and institutions which initially made the deductions.

The convention shall remain effective for a period of at least three years in respect of all its features, and continuously beyond the three years until at least six months' notice of termination has been given by either country, in which case the termination becomes effective on the first day of January following the expiration of the said six months' period.

However, after the fixed period of three years, the rate of 15 per cent may thereafter be altered without notice and without affecting other parts of the agreement, as it was felt that neither country wished to preclude a change in the tax rates at any time, if a subsequent parliament or congress desired to change them.

Canada for some time has been making representations in connection with tax claims raised by the revenue authorities of the United States on profits or gains made by Canadians trading in securities and commodities in the United States. The tax was claimed, even though in subsequent years losses were sustained which more than offset the prior years of profits on which the tax claim was based. While the profits were in hand, Canadians had no knowledge of their liability. In fact, there was a general belief that no such liability could be raised or would be raised.

Now by reason of this convention, all such persons may effect a settlement with the United States revenue officials on a basis of paying 5 per cent on the dividend and interest yield received by such investors in the years during which they held the securities, provided they file a request for settlement with the Commissioner of Internal Revenue, Washington, within two years from the date of signature—not the effective date—of this convention. Otherwise they will not receive the benefit of this convention.

This is in effect a change from a capital gains tax to a 5 per cent deduction at the source, based on net revenue, if any, received from such securities.

Capital gains by Canadian residents derived from sources within the United States shall not be subject to tax therein, provided such Canadians have no permanent establishments in the United States.

There are certain extra-territorial features of the revenue laws of the United States, included not only in the 1941 act but in prior acts of that country, which impinged upon any Canadian company if 50 per cent or more of the income of the Canadian company were derived from sources within the United States. These extra-territorial features also impinged upon such Canadian company paying dividends to a Canadian resident, and also upon any such Canadian company accumulating undistributed income.

These are technical in character and the technical features need not now be mentioned in this general announcement. Those particularly interested should refer to the terms of the convention itself.

All these extra-territorial features, so far as Canadians, and Canadian-controlled companies, are concerned, have been eliminated by the terms of the Convention.

Charitable organizations are exempt from deduction at the source, if the organization is a charitable organization within the meaning of the laws of each country, when read together. If a charity is such within the meaning of the United States law only, the terms of which perhaps are a little wider than the Canadian definition of charity, but is not a charitable institution within the meaning of the Canadian law, then the deduction at the source would not be waived. The charitable organization must be such within the meaning of our law as well as within the meaning of the United States law.

All persons in the employ of the Dominion or provincial governments, or any political subdivision, agency or instrumentality thereof, whose duties require them to reside in the United States are to be taxed by the Canadian government, while like officials of the United States government, or any political subdivision, agency or instrumentality thereof, residing in Canada and paid from the United States are not to be taxed in Canada.

On the other hand, pensions shall be taxed in the country where the recipient resides and not in the country where the pensions arise. Life annuities also will be taxed only in the country where the recipient resides.

Each country will refrain from taxing any person from the other country, in respect only of compensation for labour or personal services, if such person—

(*a*) remains for a period or periods not exceeding 183 days, and
(*b*) receives $5,000 or less in the aggregate during such stay;
or
(*a*) remains for a period or periods not exceeding 90 days, and
(*b*) receives $1,500 or less in the aggregate during such stay.

This is intended to exempt a number of persons who are for a short time in industrial activities, but the convention by special mention does not grant exemption in respect of professional earnings such as those received by actors, artists, musicians, and professional athletes who are taxable in the country in which they exercise their skill.

The income, derived from the operation of ships or aircraft shall be taxed in the country of registration.

Students or business apprentices are exempt from tax in the country in which they are studying in respect of remittances received by them for the purpose of their maintenance or studies.

Any actual case of double taxation within the purview of this agreement, and not otherwise dealt with, may be dealt with by consultation and appropriate adjustment between the countries.

Each country undertakes to supply the other country with information in respect of dividends, interest, rents, royalties and other periodic payments passing from one to the other.

There is provision in special cases, and at the request of either government, for consultation where the authorities of one country might desire information in respect of any particular taxpayer's activities in the other country.

Finally, there is provision for equality of treatment, namely, that the citizens of one of the contracting states residing within the other shall not be subject to the payment of more burdensome taxes than those which are borne by the citizens of the other contracting state, or in other words, citizens of the United States within Canada are not to be discriminated against by more burdensome taxation than that imposed upon our own citizens within Canada.

It should perhaps again be stated that all moneys that have been deducted and collected at the source under the 16½ per cent rate that arose immediately after the repeal of the former convention on the 29th April last, and all moneys collected under the 27½ per cent rate as provided by the 1941 United States revenue laws, are to be refunded to Canadian residents to the extent that they are over the basic 15 per cent or, in the case of parent companies, over the 5 per cent rate now agreed upon, without application having to be made therefore. Hereafter, only 15 per cent will be deducted.

From a reading of the convention, it will be realized that this is probably the most extensive fiscal convention that has yet been entered into on the subject of direct taxation. It is tangible evidence of the growing intimacy between Canada and the United States.

The Stirring of Conscience

THE prick of conscience is being felt by certain individuals. C. F. Elliott, Commissioner of Income Tax informs the *Editor* that the Inspector of the Montreal District received the sum of $180 "conscience money" in cash. The money was sent anonymously, enclosed in a large envelope addressed in French and posted in Montreal.

Conscience money totalling $13.30 was received also at Ottawa headquarters. The envelope was postmarked "Toronto, March 14, 1942" and contained four postal notes designated as follows:—S2—306853, $5; S2—306854, $5; P2—787447, $3; CO—741919, .30.

The Inspector of Toronto district has received payments of ten dollars during each of the past four months from an unknown taxpayer. The remitter writes that these payments are to correct "income tax errors made over several years", and he promises that more payments will follow.

The Inspector of Income Tax, Quebec, reports the receipt of a one hundred dollar Bank of Canada bill accompanied by a note "This amount I owe to the National Revenue of my country", in an envelope postmarked Sherbrooke, March 9, 1942.

Income Tax and Those Who Pay It

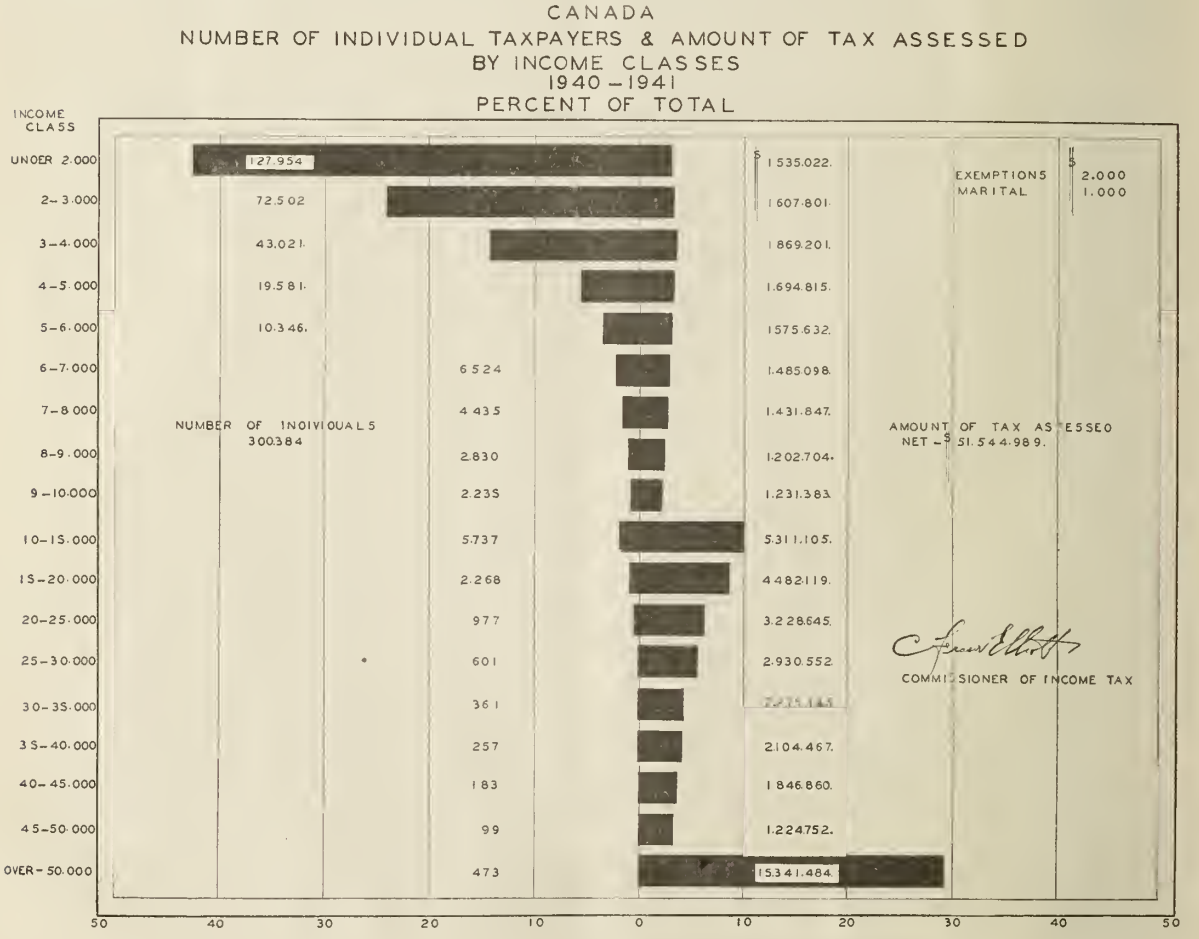
THE accompanying chart shows the various individual income classes of residents of Canada from whom income tax is collected. It is compiled on the amount of tax assessed during the fiscal year ending March 31, 1941, and relates in the main to income received by the taxpayer in the calendar year 1939.

It is to be observed that the chart indicates the net income classes from under $2,000 progressively to over $50,000, the number of taxpayers in and the amount of tax assessed by each class, while by reference to the vertical columns the percentage number of taxpayers in each class to the whole, also the percentage of the amount of tax assessed by the same class to the total amount assessed, may be obtained.

The total number of individual taxpayers in the year referred to was 300,384 and the total net amount assessed $51,544,989.03. Thus it will be seen that the income class under $2,000, numbering 127,954, representing 42·60 per cent of the total taxpayers, contributed $1,535,022.36 which is apparently 2·93 per cent of the total amount of tax assessed.

On the other hand, at the foot of the chart it will be seen that there were 473 taxpayers (or ·16 per cent of the total) with net incomes over $50,000 who contributed $15,341,483.95 (an average of $32,434.42 each) or 29·29 per cent of the total amount of tax assessed.

Similar information is available covering the other classes by reference to the chart.



Winter Tourist Travel

WHILE the mid-winter month of January is always a quiet one for automobile tourist travel, especially under war conditions, nevertheless a total of 158,839 United States cars crossed into Canada for touring and other purposes during the first month this year. Of this total 128,451 cars were entered under the non-permit or local traffic group, 19,561 cars under traveller's vehicle permits and 10,827 commercial vehicles. Compared with traffic totals for January last year cars entered in the first group showed an increase of 10,878 while those in the second group decreased by 800. Totals for the third group for the respective months are not comparable owing to a change in the method of compilation.

The province of Ontario held first place in all three groups of automobile traffic, entering 84,233 cars as local traffic, 11,784 cars under traveller's vehicle permits and 5,802 cars as commercial vehicles. Traveller's vehicle permits issued at Quebec frontier points numbered 4,027, while British Columbia issued 2,512, New Brunswick 808, Manitoba 255, Alberta 96, Saskatchewan 78, Nova Scotia 1. New Brunswick entered the second largest number of cars in the non-permit class totalling 29,657, while Quebec was third with 9,001 cars.

The busiest point of entry in the Dominion during January was Windsor which entered 41,677 cars in the non-permit class, 4,913 cars under traveller's vehicle permits and 2,839 commercial vehicles. Niagara Falls in second place entered 19,935 cars, 2,621 cars and 427 cars in the respective groups, while Fort Erie in third place entered 15,604 cars, 2,525 cars and 426 cars respectively. Other ports and outports entering substantial numbers of cars under traveller's vehicle permits were: Pacific Highway, B.C., 1,786, Sarnia, Ont., 937, Phillipsburg, Que., 867, Lacolle, Que., 763.

St. Stephen, N.B., entered the fourth largest number of cars in the non-permit class, namely 13,766, while Fort Frances, Ont., entered the second largest number of commercial vehicles totalling 780, while third and fourth places were held by Sarnia with 714 cars and St. Stephen with 583 cars.

Canadian cars reported inwards during January numbered 53,445, made up of 39,053 cars cleared inwards after stays abroad of 24 hours or less, 2,366 cars cleared inwards after stays abroad for periods over 24 hours and 12,026 commercial vehicles, that is to say Canadian trucks that had been travelling in the United States for commercial purposes. Under the above classifications, Ontario entered 16,144 cars, 1,086 cars and 5,612 cars respectively. New Brunswick entered 13,717 cars under the first group, 119 cars under the second and 4,194 cars under the third, while the respective totals for Quebec were: 5,367 cars, 330 cars and 1,374 cars.

The number of cars reported inwards through British Columbia frontier points after stays abroad over 24 hours was 623, through Manitoba points 103 cars, Saskatchewan 68 cars, Alberta 37 cars. The busiest points of entry for this type of traffic were: Pacific Highway, B.C., 367 cars, Niagara Falls 298, Windsor 237, Fort Erie 206. Niagara Falls entered the largest number of Canadian cars returning after an absence of 24 hours or less, totalling 7,575, while St. Stephen, N.B. entered the second largest number viz., 5,003, Fort Erie the third largest number 3,126 followed by Windsor with 2,730. A total of 2,491 commercial vehicles was entered through Fort Frances, Ont., 1,390 through Walkerville, Ont., 1,289 through Edmundston, N.B., and 1,029 through St. Stephen.

Applications for Customs-house Brokers Licences

1. The Minister directs that when application for a licence is made to the Collector of Customs and Excise, including application for renewal of an existing licence, the financial statement may, at the discretion of the applicant, be submitted to the Collector with the application, or direct to the Department addressed to "Assistant Commissioner of Customs" and marked "Private".

2. Customs-house brokers are requested to have their applications for renewal of their licences in the hands of the Collector in sufficient time to ensure that they may be dealt with by the Licensing Committee and the Minister without undue delay after April 1.

Big Gain at Winnipeg

A TOTAL of $18,884,613 in Customs-Excise revenue was collected at the Port of Winnipeg during the eleven months period April 1, 1941, to February 28, 1942, a net increase of $4,550,610 compared with the corresponding period of the previous fiscal year. Customs-Excise revenue for the month of February at Winnipeg amounted to $1,702,033 as against $1,425,356 collected in February, 1941, a net increase of $276,677. Collections for February in detail were: import duty $376,550, decrease $130,215; war exchange tax on imports $174,394, decrease $40,589; sales tax on imports $111,095, decrease $51,921; Excise tax on imports $5,591, decrease $1,484; Excise tax, domestic, $659,796, increase $303,804; Excise duty $373,961, increase $197,035; sundry collections $646, increase $46.

Re Trading With the Enemy

COLLECTORS were advised March 11, 1942, that referring to Supplement 14 to Memorandum WM 1 Second Revision, the Philippine Islands, effective January 14, 1942, the Malay Peninsula, effective February 15, 1942, Singapore, effective February 15, 1942, and the Netherlands East Indies, effective March 7, 1942, are deemed to be enemy occupied territory under the Trading with the Enemy Regulations and all importers of goods originating in these countries at your port should be instructed to apply to the Custodian, Department of Secretary of State, Ottawa, for release, and the goods are not to be delivered pending such release.

Goods originating in these countries, in Canada or actually in transit to Canada prior to the dates mentioned, may, when released by the Custodian, be entered at British Preferential Tariff rates or treaty rates as the case may be.

Tariff Changes By Order in Council

BY Order in Council (P.C. 2001), dated March 16, 1942, passed under the authority of Section 284, paragraph (*m*) of the Customs Act, it is ordered that, effective February 2, 1942, and until further ordered, the under-mentioned product shall be accorded the tariff treatment hereunder indicated:—

Oiticica oil for use in Canadian manufactures.

British Preferential Tariff	1¼ cts. per lb.
Intermediate Tariff	2 cts. per lb.
General Tariff	2½ cts. per lb.

(To be designated as Tariff Item 838)

By Order in Council (P.C. 1620) dated March 2, 1942, it is ordered that the undermentioned product shall be exempt from war exchange tax and be accorded the tariff treatment hereunder indicated for the period January 15, 1942, to June 30, 1942:—

Dehydrated alfalfa meal containing, by weight, not less than 17 per cent protein and not more than 24 per cent fibre.

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	Free

(To be designated as Tariff Item 837)

By Order in Council (P.C. 2233) dated March 20, 1942, passed under the authority of the War Measures Act, it is ordered that tea imported on and after August 15, 1941, and entered for consumption on and after March 2, 1942, shall be exempt from the additional duties of customs of 5, 7½ and 10 cents per pound provided for in chapter 2 of the statutes of 1939 (second session) as amended by chapter 29 of the statutes of 1940.

Collectors Advised

BY Order issued under the Defence of Canada Regulations by the Postmaster General on May 4, 1940, and published in the *Canada Gazette*, the exportation to any destination outside of Canada, otherwise than by post, and the importation into Canada, otherwise than by post, of any document, pictorial representation, photograph, or other article whatsoever recording information, was prohibited.

By an amending Order published in the *Canada Gazette* December 13, 1941, express companies were permitted to carry certain documents not being letters, such as insurance policies, wills, deeds, etc., as an exception to the general prohibition referred to in the previous paragraph, provided they are first submitted to Customs for examination.

As imported material of this kind is referred to Customs in the ordinary course, the effect of the amendment, so far as Customs is concerned, is to require that express companies who carry such documents in future for export will be required to submit them to Customs for examination before they are allowed to proceed out of Canada, and officers examining such shipments may permit export upon satisfying themselves that the documents intended to be exported are within the categories included in the amending Order referred to herein.

With respect to express parcels containing such parcels brought to an interior port for examination prior to export, these should, after examination, have a notation endorsed on the wrapper by the examining officer reading "Examined by Customs prior to Export" near an impression of the port dating stamp. This will obviate the necessity of examination at the frontier port of exit.

Excise Duty Collections

COMPARATIVE statement of Excise Duty collections, in Canada, during the months of February, 1941, and February, 1942:—

February, 1942, spirits, matured, $1,804,241; February, 1941, $1,647,913. February, 1942, spirits, unmatured, $110,379; February, 1941, $104,032. February, 1942, validation fee, $23,296; February, 1941, $16,443. February, 1942, malt, $1,850,495; February, 1941, $1,244,110. February, 1942, beer, $29,631; February, 1941, $21,784. February, 1942, malt syrup, $2,567; February, 1941, $6,283. February, 1942, cigars, $44,384; February, 1941, $39,601. February, 1942, cigarettes, $4,713,467; February, 1941, $3,387,812. February, 1942, manufactured tobacco, $705,943; February, 1941, $810,211. February, 1942, licences, $2,062; February, 1941, $2,685. February, 1942, Canadian raw leaf tobacco, $22,387; February, 1941, $19,407. February, 1942, total $9,308,857; February, 1941, $7,300,285.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of February, 1941, and February, 1942:—

February, 1942, tobacco, cut, 1,660,627 pounds; February, 1941, 1,969,599 pounds. February, 1942, tobacco, plug, 256,629 pounds; February, 1941, 229,553 pounds. February, 1942, tobacco, snuff, 75,616 pounds; February, 1941, 70,683 pounds. February, 1942, cigarettes, number, 775,737,380; February, 1941, number 556,518,619. February, 1942, cigars, number 14,688,370; February, 1941, number 12,905,653. February, 1942, Canadian raw leaf tobacco, 222,991 pounds; February, 1941, 194,067 pounds.

Production of Gold

THE Canadian production of gold during December, 1941, amounted to 419,104 fine ounces as compared with 442,837 in November and 450,862 in December, 1940. The total for the calendar year 1941 was 5,328,314 fine ounces valued at $205,540,090 compared with 5,311,145 ounces valued at $204,479,082 in 1940.

Production by areas in December was as follows, with figures for the corresponding month in 1940 in brackets: Ontario 238,769 (280,410) ounces; Quebec, 97,594 (88,626); British Columbia, 47,898 (51,359); Manitoba and Saskatchewan 25,654 (21,686); Yukon 890 (855); Northwest Territories, 7,746 (7,040); Nova Scotia, 525 (871).

Prohibited Imports

BY Order in Council (P.C. 1703), dated March 5, 1942, passed under the authority of the War Measures Act, it is ordered that:—

The importation into Canada of the goods enumerated hereafter is hereby prohibited except under and in accordance with the terms of a permit issued by, or on behalf of, the Minister of National Revenue:—

Diethyl Phthalate
Diemethyl Phthalate
Butyl Carbitol Acetate
Butyl Cellosolve Acetate
Paints, varnishes and lacquers (Customs Tariff Items ex 247, 248 and ex 249)
Paint, varnish and lacquer thinners and solvents (Customs Tariff Items ex 220 and ex 711).

In order that requests for licences for the importation of chemicals as referred to above may be dealt with as expeditiously as possible, applications IN DUPLICATE, must be made on the prescribed form, which, together with all correspondence relating thereto, should be sent direct to Mr. J. D. Lorimer, Controller of Chemicals, 1070 Bleury Street, Montreal, Que. The form to be used is the Department of National Revenue form, "Application for Permit to Import War Materials and other Goods", and supplies thereof may be obtained from Collectors of Customs and Excise or from the Department of National Revenue, Ottawa.

It should be stated on the application whether the quantity for which permit is requested will be imported in one or more than one shipment.

Re Imported Butter

REFERRING to Memorandum WM No. 44, by Order in Council (P.C. 2017), dated March 16, 1942, the following regulation is made and established:—

Regulation restricting disposition of imported butter.

Notwithstanding anything contained in the Customs Act, Collectors of Customs and Excise shall not release, for consumption in Canada, any butter imported into Canada prior to August 5, 1941, except under permit from the Dairy Products Board.

Canada's External Trade in January

CANADA'S external trade reached a high point in January, 1942, being valued at $294,434,021 as compared with $187,335,121 in January, 1941. Both imports and domestic exports moved sharply higher, imports advancing to $142,126,584, from $98,382,462 in January, 1941, while domestic exports rose to $150,519,904 from $86,921,468. Foreign exports were valued at $1,787,533 compared with $2,031,191. The balance of trade continued to be favourable to Canada, amounting in January to $10,180,853.

Overseas Export Clearances of Wheat

DURING the week ending March 13, 1942, the export clearances overseas of Canadian wheat amounted to 3,195,781 bushels compared with 4,231,980 in the corresponding week last year. During the thirty-two weeks of the crop year clearances aggregated 90,293,391 bushels compared with 73,672,646 in the corresponding period of the previous crop year.

War Exchange Conservation Act

UNDER the authority of Subsection (2) of Section 3 of the War Exchange Conservation Act, the Minister of National Revenue has been pleased to exempt from the provisions of the War Exchange Conservation Act, Bicycles covered by Item 439 so that the Act may be administered as if this item read as follows:—

439—Tricycles, n.o.p.

Effective on and after February 28, 1942, the date of the publication in the *Canada Gazette.*

By Order in Council (P.C. 1662), dated March 5, 1942, passed under the authority of the War Measures Act, it is ordered that the items enumerated hereunder be inserted in Part Two of Schedule One to the War Exchange Conservation Act, 1940:—

Tariff Item Number	*Description*
ex 711 et al	Animal (including fish) oils and greases provided for in Items 13, 14, 265, 265a, 280 and ex 711 of the Customs Tariff.
ex 216	Oleic acid (red oil).

By Order in Council (P.C. 1663), dated March 5, 1942, passed under the authority of the War Measures Act, it is ordered that item 564 as follows be deleted from Part One of Schedule One to the War Exchange Cnoservation Act:—

"564: Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of silk or artificial silk, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories."

and item ex 564 as follows be inserted in Part One of Schedule One to the War Exchange Conservation Act:—

"ex 564: Woven fabrics, of a kind not made in Canada, wholly or in part of silk, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories."

By Order in Council (P.C. 1446), dated February 24, 1942, passed under the authority of the War Measures Act, it is ordered that item 598a and part of item ex. 597a, as specified hereunder be deleted from Part One of Schedule One of the War Exchange Conservation Act, 1940, and inserted in Part Two of Schedule One of the said Act:—

ex 597a Musical instruments of all kinds, n.o.p.
598a Brass band instruments, of a class or kind not made in Canada; bagpipes and complete parts thereof.

HERE AND THERE

War-time restrictions on the use of cane sugar may bring into production this spring many Canadian maple groves untapped for years. With the 1942 season under way maple syrup and sugar makers are urged to tap the maximum possible number of trees, and thus revive in many Canadian homes conditions similar to those pioneer days in the 19th century when maple sugar was the staple sweetener and cane sugar was a luxury.

Due to unfavourable weather conditions and the absence of frost in the ground, the maple sugar season in the spring of 1941 was disappointingly short. A continuous spell of warm, mild weather without night frosts cut short the output, although the product was of generally good quality. The total reported production expressed as syrup amounted to 2,276,000 gallons, a decrease of 27 per cent compared with 1940. However, the 1941 market price averaged 20 cents a gallon above the 1940 figure to give the 1941 crop a total value of $3,561,200 as compared with $4,209,300 in 1940.

Canada is now the greatest producer of maple sugar and maple syrup in the world, the only competitor being the United States. Records show that about thirty years ago the

Dominion output was only one-third that of the United States, but to-day Canada's production of maple products is one-third greater than that of the United States. Approximately 37 per cent of the 1941 output was exported to the United States market for use chiefly in the tobacco industry.

Maple trees are tapped in Ontario, Quebec, and the Maritime Provinces, but the greatest producer is the Province of Quebec which accounted for 82 per cent of the 1941 Canadian output. Approximately 50,000 farm families in Eastern Canada take part in the harvesting of this auxiliary woodlot crop, which brings extra revenue at a time when there is little other activity on the farms.

The maple products industry in Canada appears to be organized on a sound basis, and the consumers now buy with confidence in the knowledge that control laws and official marketing grades permit the sale of only pure maple syrup and sugar. Research workers by developing new and more delectable maple-sap derivatives are creating a widening market for maple products .

Maple sugar time in Canada still retains its romantic side. Not even the return of the birds is more redolent of spring than the joyous message "Sap's running!". As much as ever, old and young alike, delight to frequent the sugar camp on mild spring days to taste anew the varied joys of a "sugaring-off" party.

Within a few weeks millions of new workers will be busy aiding the Canadian war effort; many of them are already here and many more will shortly arrive from the Southern States to assist in the job of food production.

Normally the bees in Canada produce from 25 to 29 million pounds of honey each year, but they could double the output if necessary. Wax is another product of the bee now in great demand for many purposes. With certain sources of supply eliminated or curtailed, the honey bee must endeavour to meet the emergency with greater production.

The honey bee in doing an efficient production job of her own also assists in increasing the yield of many other products. Farmers and gardeners are not a little worried over the possible shortage of seed. Most seed and vegetable plants cannot produce seed or vegetable without cross-pollinization. The methodical honey bee in her search for nectar distributes the life giving pollen from flower to flower. The rosy apple, juicy plum or luscious cherry would be practically unknown were it not for the visiting bee during blossom time.

War production officials recognize the importance of the honey bee in war time economy and have granted certain priorities to the beekeeper who in turn should co-operate fully in providing for his bees the proper conditions that will enable them to work to their fullest capacity.

NEWS AND COMMENT

Ottawa: Col. C. M. Ingall, a former Superintendent of Excise Tax Collections, died at his home in Ottawa, March 7, 1942. Born in Galt, Ontario, in 1876, Col. Ingall spent 36 years in the employment of the government, many of these years in military service. He enlisted for overseas duty in the first world war as a base paymaster. He was promoted to general auditor for the Canadian expeditionary forces, and later to Chief Inspector of Financial Services and Records. Col. Ingall entered the Customs-Excise service in 1920. He was promoted to be Inspector of Customs and Excise in 1925 and appointed Superintendent of Excise Tax Collections in 1929. He retired from the government service in 1933. His death is much regretted by his former colleagues.

Toronto: A pleasing event took place in the Toronto District Income Tax Office, on March 18, when A. Callaway was presented by his confreres with a handsome silver tray, suitably engraved. Mr. Callaway has retired on superannuation because of ill health after a period of faithful service with the Department. The presentation was made by Hugh D. Paterson, the Inspector, in the presence of a large number of the staff who had been associated with Mr. Callaway.

MONTREAL: James Kavanagh, of the Customs-Excise staff of the port of Montreal, retired on superannuation recently after 38 years' service. Entering the Customs service in 1904 he was appointed Examining Officer three years later. In 1930 he was promoted to Customs Excise Supervising Officer and in 1935 to Superintendent of Customs and Excise Examiners, the position he held at the time of his retirement.

Mr. Kavanagh's friends and former colleagues presented him with a watch and a meerschaum pipe, and also presented Mrs. Kavanagh with a bouquet of flowers.

WINNIPEG: Word has reached the Port of Winnipeg that Officer Maurice G. Moor has received promotion to the Commissioned rank of Pilot Officer in the R.C.A.F. He joined the Customs Excise Staff at Winnipeg in 1937. He wrote on the Special Class Excise Examination in 1939 and was successful in obtaining 84 per cent. In 1941 he enlisted in the ranks in the R.C.A.F. and upon completion of his training course, he received his Wings, was promoted to Sergeant and subsequently was selected for further advancement to the rank of Pilot Officer.

MONTREAL: Collections at the Customs express branch, Montreal, for the month of February amounted to $383,896 as against $389,443 collected during February, 1941, a decrease of $5,547. Packages received numbered 14,253, a decrease of 254, entries 3,421, an increase of 55. At the Customs postal branch collections totalled $84,010, decrease $3,548, parcels received 20,923, increase 515, parcels cleared 20,354, increase 719, entries 1,937, decrease 361.

TORONTO: The port of Toronto collected $9,935,131 in Customs-Excise revenue during February last, an increase of $1,175,725 compared with February, 1941, when collections totalled $8,759,406. E. D. Lennie, Collector, states that collections at this port during the past year have shown a substantial increase each month.

HAMILTON, ONT.: Customs-Excise revenue at the port of Hamilton for the month of February totalled $2,351,130, made up as follows: Excise taxes (domestic) $1,064,669, Excise duty $429,605, import duty $419,258, war exchange tax $380,595, sales tax on imports $53,850, Excise tax on imports $2,910, sundry collections $243.

TORONTO: Business transacted at the Customs postal and express branches, Toronto, during the month of February was as follows: postal branch—collections $81,608, packages received 26,421, packages delivered 25,082, entries 2,714; express branch—collections $304,652, packages received 15,358, entries 4,343. Compared with totals for February, 1941, both branches showed decreases at nearly all points.

JUST AMONG OURSELVES

MARCH-APRIL

ADDITIONS

NEW BRUNSWICK

SAINT JOHN: E. W. Hyslop, Customs Excise Examiner; A. H. V. R. Wakeham, Ship Watchman, Harbour Boat *Bayman*.

QUEBEC

DRUMMONDVILLE: J. L. P. Troie, Customs Excise Examiner.

MONTREAL: M. C. R. Blais, Typist, Grade 1; M. E. A. Cadotte, Typist, Grade 1; M. A. A. B. Carriere, Typist, Grade 1; M. A. E. J. Desjardins, Clerk, Grade 1; M. L. G. St. Pierre, Clerk, Grade 1.

ONTARIO

FORT FRANCES (Rainy River): M. Hirst, Customs Excise Examiner, Grade 1 Outport.

KITCHENER: L. G. Castorf, Customs Truckman.

SAULT STE. MARIE: J. A. Donovan, Customs Excise Examiner; J. A. Kunkel, Customs Excise Examiner.

TORONTO: R. M. Clarke, Clerk, Grade 1; A. M. Cowling, Clerk, Grade 1; S. Eisen, Clerk, Grade 2; M. Symmes, Typist, Grade 2.

WEST TORONTO: P. Fleisher, Clerk, Grade 1.

WINDSOR: H. E. Ulch, Clerk, Grade 2.

MANITOBA

WINNIPEG (Piney): S. V. Eyford, Customs Excise Enforcement Officer.

ADMINISTRATIVE

J. F. R. Corbeil, Clerk, Grade 1; R. L. Noel, Clerk, Grade 1; Mrs. E. M. Tompsett, Clerk, Grade 1 (with knowledge of typing).

AUDIT

ONTARIO

TORONTO: C. B. Channon, Excise Tax Auditor, Grade 2.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: E. G. O'Neill, Deck-Hand, Harbour Boat *Customs A* (Resigned).

QUEBEC

HULL: Joseph Auger, Customs Excise Examiner (Retired).

MONTREAL: Eugene Brossard, Watchman (Retired); L. L. A. DeCelles, Customs Excise Examiner (Deceased).

ONTARIO

HAMILTON: C. H. Hughes, Customs Appraiser, Grade 3 (Retired).

TORONTO: C. G. Howard, Customs Excise Clerk (Retired); D. H. Lundy, Clerk, Grade 1 (Promoted and transferred to Unemployment Insurance Commission); C. T. Millen, Clerk, Grade 1 (Resigned).

WALKERVILLE: A. J. Shalhoub, Clerk, Grade 1 (Resigned).

MANITOBA

WINNIPEG: A. M. Kennedy, Collector of Customs and Excise, Grade 7 Port (Retired); John Thompson, Customs Excise Examiner (Deceased).

SASKATCHEWAN

REGINA: N. A. E. McInnis, Express and Postal Computing Clerk (Resigned).

ALBERTA

EDMONTON: O. L. Dempsey, Customs Excise Examiner (Rejected).

BRITISH COLUMBIA

VANCOUVER: Daniel Gillis, Customs Excise Examiner (Retired).

VANCOUVER (Powell River): H. J. Toll, Customs Guard (Resigned).

VICTORIA (Ucluelet): W. B. Fraser, Customs Excise Enforcement Officer (Deceased).

ADMINISTRATIVE

G. E. Claxton, Clerk, Grade 1 (with knowledge of typing) (Appointed to Wartime Prices and Trade Board).

INVESTIGATION—DRAWBACKS

ONTARIO

OSHAWA: Annie Finestein, Stenographer, Grade 2 (Promated and transferred to Unemployment Insurance Commission).

AUDIT

QUEBEC

MONTREAL: M. G. L. Tardif, Stenographer, Grade 2 (Resigned).

BRITISH COLUMBIA

VANCOUVER: Bessie Fawkes, Stenographer, Grade 1 (Resigned).

PROMOTIONS

QUEBEC

MONTREAL: Robert Barrowman, from Computing Clerk to Customs Appraiser, Grade 1; Joseph Belisle, from Senior Customs Excise Clerk to Customs Appraiser, Grade 1; J. J. C. Lacas, from Customs Excise Examiner to Clerk, Grade 4; J. D. A. Myre, from Express and Postal Computing Clerk to Senior Customs Excise Clerk; L. J. O. Paradis, from Customs Excise Clerk to Express and Postal Computing Clerk.

ST. HYACINTHE: L. I. Lussier, from Stenographer, Grade 1, to Customs Excise Clerk.

SUTTON (Highwater): L. E. Longeway, from Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 2 Outport.

ONTARIO

TORONTO: S. Rotenberg, from Stenographer, Grade 1, to Typist, Grade 2; P. L. Steckley, from Customs Appraiser, Grade 1, to Customs Appraiser, Grade 3.

KITCHENER: H. O. Prior, from Customs Excise Clerk to Customs Excise Cashier.

MANITOBA

WINNIPEG: E. S. Croasdell, from Express and Postal Computing Clerk to Computing Clerk.

ALBERTA

CALGARY: A. D. Foster, from Customs Excise Clerk to Express and Postal Computing Clerk.

BRITISH COLUMBIA

VANCOUVER: G. R. Fleming, from Customs Excise Clerk to Express and Postal Computing Clerk; T. Rustad, from Customs Excise Clerk to Express and Postal Computing Clerk; H. L. J. Watchorn, from Customs Excise Examiner to Computing Clerk.

ADMINISTRATIVE

S. M. Malloy, from Clerk, Grade 4, to Principal Clerk.

CUSTOMS INSPECTION

ONTARIO

LONDON: C. Collop, from Inspector of Customs and Excise, Grade 2, to Inspector of Customs and Excise, Grade 4.

TORONTO: E. Wackett, from Inspector of Customs and Excise, Grade 2, to Inspector of Customs and Excise, Grade 4.

PROMOTION AND TRANSFER

MANITOBA

F. S. Williams, from Customs Excise Enforcement Officer, Winnipeg (Piney), to Customs Truckman, Winnipeg.

TRANSFERS

QUEBEC

J. L. E. Allard, from Customs Excise Examiner, Montreal, to Customs Excise Examiner, Huntingdon.

J. L. Lamontagne, from Customs Excise Examiner, Huntingdon, to Customs Excise Examiner, Montreal.

MANITOBA

A. G. Hopper, from Sub-Collector of Customs and Excise (Limited Service Outport), Brandon (Cartwright), to Customs Truckman, Winnipeg.

AUDIT

QUEBEC

Pierre Dupras, from Excise Tax Auditor, Grade 2, Quebec, to Excise Tax Auditor, Grade 2, Montreal.

UNDERVALUATION

ONTARIO

M. E. T. McAndrew, from Customs Excise Clerk, Toronto, to Customs Excise Clerk, Ottawa.

PRELIMINARY COMPARATIVE STATEMENT OF ESTIMATED CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH 1941 AND 1942

—	1941	1942	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	14,380,530 37	13,471,724 04		
Less Refunds and Drawbacks	1,524,379 94	2,772,686 63		
Net	12,856,150 43	10,699,037 41		2,157,113 02
Excise Taxes	28,813,063 37	36,452,334 72		
Less Refunds and Drawbacks	697,891 99	1,268,488 54		
Net	28,115,171 38	35,183,846 18	7,068,674 80	
Excise Duties	8,691,312 83	10,278,923 81		
Less Refunds and Drawbacks	45,255 47	329,094 88		
Net	8,646,057 36	9,949,828 93	1,303,771 57	
Sundry Collections	46,268 24	46,695 67		
Less Refunds	68 75	9 10		
Net	46,199 49	46,686 57	487 08	
Net Totals	49,663,578 66	55,879,399 09	8,372,933 45	2,157,113 02
Net Increase			6,215,820 43	

TOTALS FOR TWELVE MONTHS

—	1940–41	1941–42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	144,874,660 17	158,865,007 07		
Less Refunds and Drawbacks	17,442,835 12	19,548,199 00		
Net	127,431,825 05	139,316,808 07	11,884,983 02	
Excise Taxes	276,123,055 86	447,988,980 29		
Less Refunds and Drawbacks	4,834,908 81	10,369,194 77		
Net	271,288,147 05	437,619,785 52	166,331,638 47	
Excise Duties	90,232,327 26	112,269,554 10		
Less Refunds and Drawbacks	994,096 06	1,773,915 50		
Net	89,238,231 20	110,495,638 60	21,257,407 40	
Sundry Collections	599,620 18	663,433 31		
Less Refunds	506 54	808 98		
Net	599,113 64	662,624 33	63,510 69	
Net Totals	488,557,316 94	688,094,856 52	199,537,539 58	
Net Increase			199,537,539 58	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MARCH 1941 AND MARCH 1942

—	March 1941	March 1942	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	39,958,805 76	114,350,933 58	74,392,127 82	

TOTAL FOR TWELVE MONTHS

—	1940-41	1941-42	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	272,138,290 24	652,367,935 59	380,229,645 35	

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by districts received during the months of April to March inclusive of the fiscal years 1940-41 and 1941-42 (Decrease marked *).

Districts	1940-41		1941-42		Increase or Decrease	
	$	c.	$	c.	$	c.
Charlottetown	747,670	48	912,841	31	165,170	83
Halifax	4,751,280	84	14,690,031	98	9,938,751	14
Saint John	3,251,628	61	9,893,145	30	6,641,516	69
Quebec	3,945,645	07	9,951,561	51	6,005,916	44
Montreal	72,586,271	48	188,008,311	37	115,422,039	89
Ottawa	16,602,518	68	43,699,505	85	27,096,987	17
Kingston	1,227,213	67	3,369,672	11	2,142,458	44
Belleville	1,346,848	87	3,875,060	47	2,528,211	60
Toronto	85,762,982	02	168,375,058	31	82,612,076	29
Hamilton	23,202,190	45	55,466,448	64	32,264,258	19
London	20,047,204	20	48,699,502	30	28,652,298	10
Fort William	1,479,286	24	4,949,318	50	3,470,032	26
Winnipeg	8,272,319	86	23,557,596	71	15,285,276	85
Regina	1,182,962	76	3,397,657	81	2,214,695	05
Saskatoon	638,331	33	2,336,884	39	1,698,553	06
Calgary	4,538,488	71	9,996,065	08	5,457,576	37
Edmonton	1,802,169	56	5,259,280	85	3,457,111	29
Vancouver	20,542,249	41	55,530,474	01	34,988,224	60
Yukon	211,028	00	399,519	09	188,491	09
Total	272,138,290	24	652,367,935	59	380,229,645	35

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N v.15, no.1-7 (Oct.1941-April 1942)

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